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Classes A and B

PRIVATE UTILITY ANNUAL REPORT

OF

Name: **WISCONSIN FUEL AND LIGHT COMPANY**

Principal Office: **700 NORTH ADAMS STREET, P.O. BOX 19001
GREEN BAY, WISCONSIN 54307-9001**

For the Year Ended: **MARCH 31, 2001**

ELECTRIC, WATER, OR GAS UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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**FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

| IDENTIFICATION | | |
|---|---|--|
| 01 Exact Legal Name of Respondent Wisconsin Fuel and Light Company | | 02 Year of Report March 31, 2001 |
| 03 Previous Name and Date of Change (if name changed during year) | | |
| 04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 700 North Adams St., P.O. Box 19001, Green Bay, WI 54307-9001 | | |
| 05 Name of Contact Person Barth J. Wolf | | 06 Title of Contact Person Sec. & Mngr-Legal Services |
| 07 Address of Contact Person (Street, City, State, Zip Code) 700 North Adams St., P.O. Box 19001, Green Bay, WI 54307-9001 | | |
| 08 Telephone of Contact Person, Including Area Code (920) 433-1727 | 09 This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 10 Date of Report (Mo, Da, Yr) |
| ATTESTATION | | |
| The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including March 31 of the year of the report. | | |
| 01 Name Diane L. Ford <i>Diane L. Ford</i> | | 02 Title Vice President-Controller |
| 03 Signature | | 04 Date Signed (Mo, Day, Yr) 03/31/2001 |
| Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willfully to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction. | | |

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|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Diane L. Ford
700 North Adams Street
P.O. Box 19001
Green Bay, WI 54307-9001

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Wisconsin, Incorporated in 1907.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Wisconsin Fuel and Light Co. is a Class A Natural Gas Utility operating in the state of Wisconsin.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) ☐ Yes... Enter the date when such independent accountant was initially engaged: _____
(2) ☒ No

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|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 12-31-00 | Year of Report Dec. 31, 2000 |
| CONTROL OVER RESPONDENT | | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or</p> </div> <div style="width: 48%;"> <p>beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p> </div> </div> | | | |
| <div style="text-align: center; padding-top: 10px;">None</div> | | | |

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|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests,

state the fact in a footnote and name the other interests.

4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the

other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

| Name of Company Controlled (a) | Kind of Business (b) | Percent Voting Stock Owned (c) | Footnote Ref. (d) |
|--|-------------------------|-----------------------------------|----------------------|
| Wisconsin Fuel and Light Company's wholly owned subsidiary WFL Service Company, Inc. was dissolved in March 2001. The remaining assets and liabilities were assumed by Wisconsin Fuel and Light. | | | |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.
3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

| Line No. | Title (a) | Name of Officer (b) | Salary for Year (c) |
|----------|---|---------------------|---------------------|
| 1 | President and CEO | | |
| 2 | Vice President - Manitowoc Division | Mark T. Maranger | \$75,253 |
| 3 | Vice President - Non-Utility Operations | John K. Keune | 24,533 |
| 4 | Vice President - Wausau Division | Edward C. Vallis | 25,015 |
| 5 | Treasurer & Assistant Secretary | Monte K. Gehring | 25,774 |
| 6 | Secretary | Paul C. Baird | 22,262 |
| 7 | | Hugh H. Bell | * |
| 8 | | | |
| 9 | | | |
| 10 | * Mr Bell is paid no salary as Secretary of the Corporation, but he receives a retainer and other attorney expenses as Legal Council for the Company. | | |
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|--|---|--|---------------------------------|

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

| Name (and Title) of Director (a) | Principal Business Address (b) |
|-------------------------------------|--|
| Hugh H. Bell | Bell, Gierhart, & Moore SC, 44 E. Mifflin St., Madison, WI 53701-1807 |
| Donald L. Grade | Greenheck Fan Corp., 400 Ross Ave., Schofield, WI 54476-0410 |
| Thomas A. Mack, Sr. | 4205 North Lakeshore Drive, Wausau, WI 54401-0406 |
| William D. Maki | Rt1, Box 137A, Washburn, WI 54891 |
| Mark T. Maranger (President & CEO) | Wisconsin Fuel and Light Co., 211 Forest Street, Wausau, WI 54402-1627 |
| William F. Protz, Jr. | Santa's Best, 770 Frontage Road, Suite 160, Northfield, IL 60093 |
| Susan Teteak | Teacher's Credit Union, 2315 Prairie Avenue, Beloit, WI 53511 |

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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

| | | |
|---|--|---|
| 1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: The date of record for the annual shareholder's meeting. 3/10/00 | 2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy Total: 880,632 By proxy: n/a | 3. Give the date and place of such meeting: April 27, 2000 WF&L Company Office Manitowoc, WI |
|---|--|---|

| Line No. | Name (Title) and Address of Security Holder (a) | VOTING SECURITIES December 31, 2000 | | | |
|----------|---|--|------------------|---------------------|-----------|
| | | Number of votes as of (date): | | | |
| | | Total Votes (b) | Common Stock (c) | Preferred Stock (d) | Other (e) |
| 4 | TOTAL votes of all voting securities | 1,019,620 | 1,019,620 | | |
| 5 | TOTAL number of security holders | 150 | 150 | | |
| 6 | TOTAL votes of security holders listed below | 774,972 | 774,972 | | |
| 7 | 1. BRT & Co. | | | | |
| 8 | P.O. Box 787 | 401,944 | 401,944 | | |
| 9 | Manitowoc, WI 54221-0787 | | | | |
| 10 | | | | | |
| 11 | 2. CEDE & Co. | | | | |
| 12 | P.O. Box 20 | 179,540 | 179,540 | | |
| 13 | Bowling Green Station | | | | |
| 14 | New York, NY 10004-0000 | | | | |
| 15 | | | | | |
| 16 | 3. 1997 LBW Limited Partnership | | | | |
| 17 | 2315 Praire Avenue | 63,088 | 63,088 | | |
| 18 | Beloit, WI 53511 | | | | |
| 19 | | | | | |
| 20 | 4. Mary Ellen Schram | | | | |
| 21 | 803 Pine Grove Lane | 23,220 | 23,220 | | |
| 22 | Longview, TX 75604-0000 | | | | |
| 23 | | | | | |
| 24 | 5. William Joseph O'Donnell | | | | |
| 25 | 743 Sunset Drive | 23,220 | 23,220 | | |
| 26 | Lakeworth, FL 33461-0000 | | | | |
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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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SECURITY HOLDERS AND VOTING POWERS (Continued)

| Line No. | Name (Title) and Address of Security Holder (a) | Total Votes (b) | Common Stock (c) | Preferred Stock (d) | OTHER (e) |
|----------|---|--------------------|---------------------|------------------------|--------------|
| 29 | 6. Patricia M. Dushane | 19,132 | 19,132 | | |
| 30 | 77 Middle Road, Apt. 351 | | | | |
| 31 | Bryn Mawr, PA 19010 | | | | |
| 31 | | 18,132 | 18,132 | | |
| 32 | 7. C. Benson Dushane, III | | | | |
| 33 | 3524 Primrose Ct. | | | | |
| 34 | Lees Summit, MO 64064 | | | | |
| 35 | | 18,132 | 18,132 | | |
| 36 | 8. Mary Jane Hull | | | | |
| 37 | 709 S. Beverly Place | | | | |
| 38 | Lake Forest, IL 60045 | | | | |
| 39 | | 16,032 | 16,032 | | |
| 40 | 9. Mark T. Maranger | | | | |
| 41 | 5204 D.J. Lane | | | | |
| 42 | Weston, WI 54476 | | | | |
| 43 | | 12,532 | 12,532 | | |
| 44 | 10. Carolyn W. Protz | | | | |
| 45 | 951 Lakewood Drive | | | | |
| 46 | Lake Forest, IL 60045 | | | | |
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| 60 | Stock Option Plan: | | | | |
| 61 | The Board of Directors has authorized the reservation of 100,000 shares of unissued common | | | | |
| 62 | stock to be allocated to an incentive stock option plan. As of March 31, 2001, 50,000 options had | | | | |
| 63 | been granted. During 2001 no options were granted or exercised. As of March 31, 2001 | | | | |
| 64 | no options remain unexercised. | | | | |
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|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing

sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. Estimated increase or decrease in annual revenue due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

1. None.

2. None.

3. In docket 05-GM-100, a joint application was filed on August 7, 2000 by WPS Resources and Wisconsin Fuel and Light Company for consent and approval of the acquisition and merger of Wisconsin Fuel and Light Company. A final order approving the merger was received on March 30, 2001.

In March 2001, the Wisconsin Fuel and Light Company's (WF&L) wholly owned subsidiary WFL Service Co., Inc. (Service Co.) was dissolved. The Service Co.'s remaining assets and liabilities were assumed by WF&L.

4. None.

5. None.

6. None.

7. None.

8. Normal pay increases for the year by labor contracts and others based on annual reviews.

9. None.

10. None.

11. None.

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

IMPORTANT CHANGES DURING THE YEAR

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
|----------|--|----------------------|-------------------------------------|-------------------------------|
| 1 | UTILITY PLANT | | | |
| 2 | Utility Plant (101-106, 114) | | | |
| 3 | Construction Work in Progress (107) | 200-201 | \$66,847,773 | \$66,680,277 |
| 4 | TOTAL Utility Plant (Enter Total of lines 2 and 3) | 200-201 | 18,215 | 203,972 |
| 5 | (Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115) * | 200-201 | \$66,865,988 | \$66,884,249 |
| 6 | Net Utility Plant (Enter Total of line 4 less 5) | | 35,193,774 | 35,755,691 |
| 7 | Nuclear Fuel (120.1-120.4, 120.6) | --- | \$31,672,214 | \$31,128,558 |
| 8 | (Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5) * | 202-203 | | |
| 9 | Net Nuclear Fuel (Enter Total of line 7 less 8) | 202-203 | | |
| 10 | Net Utility Plant (Enter Total of lines 6 and 9) | --- | 0 | 0 |
| 11 | Utility Plant Adjustments (116) | --- | \$31,672,214 | \$31,128,558 |
| 12 | Gas Stored Underground - Noncurrent (117) | 122 | 0 | 0 |
| 13 | OTHER PROPERTY AND INVESTMENTS | --- | 0 | 0 |
| 14 | Nonutility Property (121) | | | |
| 15 | (Less) Accum. Prov. for Depr. and Amort. (122) | 221 | \$0 | \$0 |
| 16 | Investments in Associated Companies (123) | --- | | |
| 17 | Investment in Subsidiary Companies (123.1) | --- | 185,674 | 0 |
| 18 | (For Cost of Account 123.1, See Footnote Page 224, line 42) | 224-225 | | |
| 19 | Noncurrent Portion of Allowances | --- | | |
| 20 | Other Investments (124) | 228-228 | | |
| 21 | Special Funds (125-128) | --- | 7,750 | 0 |
| 22 | TOTAL Other Property and Investments (Total of lines 14 thru 17,19,20) | | \$193,424 | \$0 |
| 23 | CURRENT AND ACCRUED ASSETS | | | |
| 24 | Cash (131) | | | |
| 25 | Special Deposits (132-134) | --- | \$736,622 | -\$130,609 |
| 26 | Working Funds (135) | --- | | |
| 27 | Temporary Cash Investments (136) | --- | 2,285 | 0 |
| 28 | Notes Receivable (141) | --- | 0 | 0 |
| 29 | Customer Accounts Receivable (142) | | | |
| 30 | Other Accounts Receivable (143) | --- | 6,901,059 | 9,954,823 |
| 31 | (Less) Accum. Prov. for Uncollectible Acct.- Credit (144) | --- | 138,030 | 0 |
| 32 | Notes Receivable from Associated Companies (145) | --- | 127,935 | 135,896 |
| 33 | Accounts Receivable from Associated Companies (146) | --- | | |
| 34 | Fuel Stock (151) | --- | 66,555 | 0 |
| 35 | Fuel Stock Expenses Undistributed (152) | 227 | | |
| 36 | Residuals (Elec) and Extracted Products | 227 | | |
| 37 | Plant Materials and Operating Supplies (154) | 227 | | |
| 38 | Merchandise (155) | 227 | 479,475 | 411,798 |
| 39 | Other Materials and Supplies (156) | 227 | | |
| 40 | Nuclear Materials Held for Sale (157) | 227 | | |
| 41 | Allowances (158.1 and 158.2) | 202-203/227 | | |
| 42 | (Less) Noncurrent Portion of Allowances | 228-228 | | |
| 43 | Stores Expenses Undistributed (163) | --- | | |
| 44 | Gas Stored Underground - Current (164.1) | 227 | | |
| 45 | Liquefied Natural Gas Stored & Held for Processing (164.2-164.3) | --- | 5,989,696 | 925,469 |
| 46 | Prepayments (165) | --- | | |
| 47 | Advances for Gas (166-167) | --- | 679,341 | 412,941 |
| 48 | Interest and Dividends Receivable (171) | --- | | |
| 49 | Rents Receivable (172) | --- | 0 | 0 |
| 50 | Accrued Utility Revenues (173) | --- | | |
| 51 | Miscellaneous Current and Accrued Assets (174) | --- | 5,861,818 | 2,958,115 |
| 52 | TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51) | | \$20,726,946 | \$14,396,641 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
|----------|---|----------------------|-------------------------------------|-------------------------------|
| 53 | DEFERRED DEBITS | | | |
| 54 | Unamortized Debt Expenses (181) | --- | \$42,432 | \$40,730 |
| 55 | Extraordinary Property Losses (182.1) | 230 | | |
| 56 | Unrecovered Plant and Regulatory Study Costs (182.2) | 230 | | |
| 57 | Other Regulatory Assets (182.3) | 232 | 2,742,928 | 9,487,928 |
| 58 | Preliminary Survey and Investigation Charges (Electric) (183) | --- | | |
| 59 | Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2) | --- | | |
| 60 | Clearing Accounts (184) | --- | | |
| 61 | Temporary Facilities (185) | 233 | 5,186 | 0 |
| 62 | Miscellaneous Deferred Debits (186) | --- | | |
| 63 | Deferred Losses from Disposition of Utility Plant (187) | 352-353 | | |
| 64 | Research, Development and Demonstration Expenditures (188) | --- | | |
| 65 | Unamortized Loss on Reacquired Debt (189) | 234 | 1,892,251 | 1,451,721 |
| 66 | Accumulated Deferred Income Taxes (190) | --- | | |
| 67 | Unrecovered Purchased Gas Costs (191) | | | |
| 68 | TOTAL Deferred Debits (Enter Total of lines 53 thru 66) | | \$4,682,797 | \$10,980,379 |
| 69 | TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68) | | \$57,275,381 | \$56,505,578 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

| COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) | | | | |
|---|--|----------------------|-------------------------------------|-------------------------------|
| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
| 1 | PROPRIETARY CAPITAL | | | |
| 2 | Common Stock Issued (201) | | | |
| 3 | Preferred Stock Issued (204) | 250-251 | \$10,196,200 | \$10,196,200 |
| 4 | Capital Stock Subscribed (202, 205) | 250-251 | 2,000,000 | 2,000,000 |
| 5 | Stock Liability for Conversion (203, 206) | 252 | | |
| 6 | Premium on Capital Stock (207) | 252 | | |
| 7 | Other Paid-In Capital (208-211) | 252 | 295,388 | 295,388 |
| 8 | Installments Received on Capital Stock (212) | 253 | | |
| 9 | (Less) Discount on Capital Stock (213) | 252 | | |
| 10 | (Less) Capital Stock Expense (214) | 254 | | |
| 11 | Retained Earnings (215, 215.1, 216) | 254 | 43,355 | 43,355 |
| 12 | Unappropriated Undistributed Subsidiary Earnings (216.1) | 118-119 | 6,201,077 | 6,140,030 |
| 13 | (Less) Recquired Capital Stock (217) | 118-119 | | |
| | | 250-251 | | |
| 14 | TOTAL Proprietary Capital (Enter Total of lines 2 thru 13) | --- | \$18,649,310 | \$18,588,263 |
| 15 | LONG-TERM DEBT | | | |
| 16 | Bonds (221) | | | |
| 17 | (Less) Recquired Bonds (222) | 256-257 | \$7,400,000 | \$6,850,000 |
| 18 | Advances from Associated Companies (223) | 256-257 | | |
| 19 | Other Long-Term Debt (224) *** | 256-257 | | |
| 20 | Unamortized Premium on Long-Term Debt (225) | 256-257 | | |
| 21 | (Less) Unamortized Discount on Long-Term Debt - Debit (226) | --- | | |
| | | --- | | |
| 22 | TOTAL Long-Term Debt (Enter Total of lines 16 thru 21) | --- | \$7,400,000 | \$6,850,000 |
| 23 | OTHER NONCURRENT LIABILITIES | | | |
| 24 | Obligations Under Capital Leases - Noncurrent (227) | | | |
| 25 | Accumulated Provision for Property Insurance (228.1) | --- | | |
| 26 | Accumulated Provision for Injuries and Damages (228.2) | --- | | |
| 27 | Accumulated Provision for Pensions and Benefits (228.3) | --- | | |
| 28 | Accumulated Miscellaneous Operating Provisions (228.4) | --- | | |
| 29 | Accumulated Provision for Rate Refunds (229) | --- | | |
| 30 | TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29) | | \$0 | \$0 |
| 31 | CURRENT AND ACCRUED LIABILITIES | | | |
| 32 | Notes Payable (231) | | | |
| 33 | Accounts Payable (232) | --- | \$11,966,629 | \$8,347,655 |
| 34 | Notes Payable to Associated Companies (233) | --- | 8,254,198 | 4,387,228 |
| 35 | Accounts Payable to Associated Companies (234) | --- | | |
| 36 | Customer Deposits (235) | --- | | |
| 37 | Taxes Accrued (236) | --- | 92,136 | 8,250 |
| 38 | Interest Accrued (237) | 262-263 | 361,181 | 133,750 |
| 39 | Dividends Declared (238) | --- | 269,667 | 218,251 |
| 40 | Matured Long-Term Debt (239) | --- | 376,671 | 30,000 |
| 41 | Matured Interest (240) | --- | | |
| 42 | Tax Collections Payable (241) | --- | | |
| 43 | Miscellaneous Current and Accrued Liabilities (242) | --- | 185,265 | 217,451 |
| 44 | Obligations Under Capital Leases-Current (243) | | 4,148,013 | 5,526,433 |
| | | | 9,692 | 0 |
| 45 | TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44) | | \$25,663,452 | \$18,869,018 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

| Line No. | Title of Account (a) | Ref. Page No. (b) | Balance at Beginning of Year (c) | Balance at End of Year (d) |
|----------|--|----------------------|-------------------------------------|-------------------------------|
| 46 | DEFERRED CREDITS | | | |
| 47 | Customer Advances for Construction (252) | 266-267 | \$292,809 | \$249,972 |
| 48 | Accumulated Deferred Investment Tax Credits (255) | | 137,703 | 131,394 |
| 49 | Deferred Gains from Disposition of Utility Plant (256) | 269 | 77,894 | 77,894 |
| 50 | Other Deferred Credits (253) | 278 | 2,821,159 | 9,526,591 |
| 51 | Other Regulatory Liabilities (254) | --- | | |
| 52 | Unamortized Gain on Reacquired Debt (257) | 272-277 | 2,233,054 | 2,212,446 |
| 53 | Accumulated Deferred Income Taxes (281-283) | | \$5,562,619 | \$12,198,297 |
| 54 | TOTAL Deferred Credits (Enter Total of lines 47 thru 53) | | | |
| 55 | | | | |
| 56 | | | | |
| 57 | | | | |
| 58 | | | | |
| 59 | | | | |
| 60 | | | | |
| 61 | | | | |
| 62 | | | | |
| 63 | | | | |
| 64 | | | | |
| 65 | | | | |
| 66 | | | | |
| 67 | | | | |
| 68 | TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 54) | | \$57,275,381 | \$56,505,578 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.

| Line No. | Account (a) | (Ref.) Page No. (b) | TOTAL | |
|----------|---|---------------------------|---------------------|----------------------|
| | | | Current Year (c) | Previous Year (d) |
| 1 | UTILITY OPERATING INCOME | | | |
| 2 | Operating Revenues (400) | 300-301 | \$30,115,051 | \$56,558,948 |
| 3 | Operating Expenses | | | |
| 4 | Operation Expenses (401) | | | |
| 5 | Maintenance Expenses (402) | 320-323 | \$27,494,644 | \$46,229,584 |
| 6 | Depreciation Expense (403) | 320-323 | 298,927 | 1,408,755 |
| 7 | Amortization & Depletion of Utility Plant (404-405) | 336-338 | 721,328 | 2,865,067 |
| 8 | Amortization of Utility Plant Acquisition Adj. (406) | 336-338 | 0 | 0 |
| 9 | Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs (407) | 336-338 | 0 | 0 |
| 10 | Amortization of Conversion Expenses (407) | | 0 | 0 |
| 11 | Regulatory Debits (407.3) | | 0 | 0 |
| 12 | (Less) Regulatory Credits (407.4) | | 0 | 0 |
| 13 | Taxes Other Than Income Taxes (408.1) | | 0 | 0 |
| 14 | Income Taxes - Federal (409.1) | 262-263 | 301,193 | 820,561 |
| 15 | - Other (409.1) | 262-263 | 800,905 | 1,360,607 |
| 16 | Provision for Deferred Income Taxes (410.1) | 262-263 | 202,437 | 333,243 |
| 17 | (Less) Provision for Deferred Income Taxes - Cr. (411.1) | 234, 272-277 | 138,614 | 195,948 |
| 18 | Investment Tax Credit Adjustment - Net (411.4) | 234, 272-277 | -524,597 | -327,546 |
| 19 | (Less) Gains from Disposition of Utility Plant (411.6) | 266 | -6,309 | -25,598 |
| 20 | Losses from Disposition of Utility Plant (411.7) | | 0 | 0 |
| 21 | (Less) Gains from Disp. of Allowances (411.8) | | 0 | 0 |
| 22 | Losses from Disposition of Allowances (411.9) | | 0 | 0 |
| 23 | TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22) | | \$29,427,142 | \$52,860,621 |
| 24 | Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 25) | | \$687,909 | \$3,698,327 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

STATEMENT OF INCOME FOR THE YEAR (Continued)

amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of

allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

| ELECTRIC UTILITY | | GAS UTILITY | | OTHER UTILITY | | Line No. |
|------------------|-------------------|------------------|-------------------|------------------|-------------------|----------|
| Current Year (e) | Previous Year (f) | Current Year (g) | Previous Year (h) | Current Year (i) | Previous Year (j) | |
| | | | | | | 1 |
| | | | | | | 2 |
| | | \$30,115,051 | \$56,558,948 | | | 3 |
| | | | | | | 4 |
| | | \$27,494,644 | \$46,229,584 | | | 5 |
| | | 298,927 | 1,408,755 | | | 6 |
| | | 721,328 | 2,865,067 | | | 7 |
| | | | | | | 8 |
| | | | | | | 9 |
| | | | | | | 10 |
| | | | | | | 11 |
| | | | | | | 12 |
| | | | | | | 13 |
| | | | | | | 14 |
| | | 301,193 | 820,561 | | | 15 |
| | | 800,905 | 1,360,607 | | | 16 |
| | | 202,437 | 333,243 | | | 17 |
| | | 138,614 | 195,948 | | | 18 |
| | | -524,597 | -327,546 | | | 19 |
| | | -6,309 | -25,598 | | | 20 |
| | | | | | | 21 |
| | | | | | | 22 |
| | | | | | | 23 |
| 0 | 0 | \$29,427,142 | \$52,860,621 | 0 | 0 | 24 |
| | | \$687,909 | \$3,698,327 | 0 | 0 | |

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| Name of Respondent Wisconsin Fuel and Light Co. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|---|--|---------------------------------|
| STATEMENT OF INCOME FOR THE YEAR (Continued) | | | | |
| Line No. | Account (a) | Ref. Page No. (b) | TOTAL | |
| | | | Current Year (c) | Previous Year (d) |
| | | | \$687,909 | \$3,698,327 |
| 25 | Net Utility Operating Income (Carried forward from page 114) | | | |
| 26 | Other Income and Deductions | | | |
| 27 | Other Income | | | |
| 28 | Nonutility Operating Income | | 500 | 0 |
| 29 | Revenues From Merchandising, Jobbing and Contract Work (415) | | 0 | 0 |
| 30 | (Less) Costs and Exp. of Merchandising, Job. & Contract Work (416) | | | |
| 31 | Revenues From Nonutility Operations (417) | | | |
| 32 | (Less) Expenses of Nonutility Operations (417.1) | | | |
| 33 | Nonoperating Rental Income (418) | 119 | 4,523 | -166,920 |
| 34 | Equity in Earnings of Subsidiary Companies (418.1) | | 251 | 5,588 |
| 35 | Interest and Dividend Income (419) | | | |
| 36 | Allowance for Other Funds Used During Construction (419.1) | | | |
| 37 | Miscellaneous Nonoperating Income (421) | | | |
| 38 | Gain on Disposition of Property (421.1) | | | |
| 39 | TOTAL Other Income (Enter Total of lines 29 thru 38) | | \$5,274 | -\$161,332 |
| 40 | Other Income Deductions | | | |
| 41 | Loss on Disposition of Property (421.2) | 340 | | |
| 42 | Miscellaneous Amortization (425) | 340 | \$18,325 | \$30,167 |
| 43 | Miscellaneous Income Deductions (426.1-426.5) | | | |
| 44 | TOTAL Other Income Deductions (Total of lines 41 thru 43) | | \$18,325 | \$30,167 |
| 45 | Taxes Applicable to Other Income and Deductions | 262-263 | | |
| 46 | Taxes Other Than Income Taxes (408.2) | 262-263 | -\$5,511 | -\$7,714 |
| 47 | Income Taxes - Federal (409.2) | 262-263 | -\$1,366 | -\$1,891 |
| 48 | Income Taxes - Other (409.2) | 234, 272-277 | | |
| 49 | Provision for Deferred Income Taxes (410.2) | 234, 272-277 | | |
| 50 | (Less) Provision for Deferred Income Taxes - Credit (411.2) | | | |
| 51 | Investment Tax Credit Adjustment - Net (411.5) | | | |
| 52 | (Less) Investment Tax Credits (420) | | | |
| 53 | TOTAL Taxes on Other Income and Deduct (Total of 46 thru 52) | | -\$6,877 | -\$9,605 |
| 54 | Net Other Income and Deductions (Enter Total of lines 39, 44, 53) | | -\$6,174 | -\$181,894 |
| 55 | Interest Charges | | | |
| 56 | Interest on Long-Term Debt (427) | | \$163,417 | \$624,498 |
| 57 | Amortization of Debt Discount and Expense (428) | | 1,703 | 6,811 |
| 58 | Amortization of Loss on Recquired Debt (428.1) | | | |
| 59 | (Less) Amortization of Premium on Debt - Credit (429) | | | |
| 60 | (Less) Amortization of Gain on Recquired Debt - Credit (429.1) | 340 | | |
| 61 | Interest on Debt to Associated Companies (430) | 340 | 200,994 | 447,537 |
| 62 | Other Interest Expense (431) | | | |
| 63 | (Less) Allowance for Borrowed Funds Used During Construction-Cr.(432) | | | |
| 64 | Net Interest Charges (Enter Total of lines 56 thru 63) | | \$366,114 | \$1,078,846 |
| 65 | Income Before Extraordinary Items (Total of lines 25, 54, and 63) | | \$315,621 | \$2,437,587 |
| 66 | Extraordinary Items | | | |
| 67 | Extraordinary Income (434) | | | |
| 68 | (Less) Extraordinary Deductions (435) | | | |
| 69 | Net Extraordinary Items (Enter Total of line 67 less line 68) | | | |
| 70 | Income Taxes - Federal and Other (409.3) | 262-263 | | |
| 71 | Extraordinary Items After Taxes (Enter Total of line 69 less line 70) | | | |
| 72 | Net Income (Enter Total of lines 65 and 71) | | \$315,621 | \$2,437,587 |
| | Preferred Dividends Declared | | 30,000 | 120,000 |
| | Earnings on Common Stock | | \$285,621 | \$2,317,587 |
| | BASIC EARNINGS PER SHARE ON COMMON STOCK | | \$0.28 | \$2.29 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

- | | |
|---|--|
| <p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.</p> | <p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p> |
|---|--|

| Line No. | Item (a) | Contra Primary Account Affected | Current Year (c) | Previous Year (d) |
|----------|--|---------------------------------|---------------------|----------------------|
| | UNAPPROPRIATED RETAINED EARNINGS (Account 216) | | | |
| 1 | Balance - Beginning of Year | | | |
| 2 | Changes (Identify by prescribed retained earnings accounts) | | | |
| 3 | Adjustments to Retained Earnings (Account 439) | | \$6,201,077 | \$5,257,899 |
| 4 | Credit: transfer from premium from common stock in connection with 2 for 1 stock split | | | |
| 5 | Credit: | | | |
| 6 | Credit: | | | |
| 7 | Credit: | | | |
| 8 | Credit: | | | |
| 9 | TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8) | | 0 | 0 |
| 10 | Debit: | | | |
| 11 | Debit: | | | |
| 12 | Debit: | | | |
| 13 | Debit: | | | |
| 14 | Debit: | | | |
| 15 | TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14) | | 0 | 0 |
| 16 | Balance Transferred from Income | | | |
| 17 | Appropriations of Retained Earnings (Account 436) | | 315,621 | 2,437,587 |
| 18 | | 215.1 | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | | | |
| 22 | TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18-21) | | 0 | 0 |
| 23 | Dividends Declared - Preferred Stock (Account 437) | | | |
| 24 | | | | |
| 25 | | 238 | 30,000 | 120,000 |
| 26 | | 238 | | |
| 27 | | 238 | | |
| 28 | | 238 | | |
| 29 | TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of Lines 24-28) | | 30,000 | 120,000 |
| 30 | Dividends Declared - Common Stock (Account 438) | | | |
| 31 | Common Stock Dividends Declared | 438 | 346,668 | 1,374,409 |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 36 | TOTAL Dividends Declared - Common Stock (Account 438)(Total of lines 31-35) | | \$346,668 | \$1,374,409 |
| 37 | Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings | 216.1 | | |
| 38 | Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37) | | \$6,140,030 | \$6,201,077 |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

| Line No. | Item (a) | Current Year (b) | Previous Year (c) |
|----------|---|------------------|-------------------|
| | APPROPRIATED RETAINED EARNINGS (Account 215) | | |
| | State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year. | | |
| 39 | NONE | | |
| 40 | | | |
| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 | | 0 | 0 |
| 45 | TOTAL Appropriated Retained Earnings (Account 215) | | |
| | APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (215.1) | | |
| | State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote. | | |
| 46 | TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1) | 0 | 0 |
| 47 | TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46) | 0 | 0 |
| 48 | TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47) | \$6,140,030 | \$6,201,077 |
| | UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) | | |
| 49 | Balance - Beginning of Year (Debit or Credit) | 0 | 0 |
| 50 | Equity in Earnings for Year (Credit) (Account 418.1) | 0 | 0 |
| 51 | (Less) Dividends Received (Debit) | 0 | 0 |
| 52 | Other Changes (Explain) | 0 | 0 |
| 53 | Balance - End of Year | | |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| STATEMENT OF CASH FLOWS | | | |

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and group others.

3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

| Line No. | Description (See Instructions for Explanation of Codes) (a) | Current Year Amounts (b) | Previous Year Amounts (c) |
|----------|---|--------------------------------|---------------------------------|
| 1 | Net Cash Flow from Operating Activities: | | |
| 2 | Net Income (Line 72(c) on page 117) | | |
| 3 | Noncash Charges (Credits) to Income: | | |
| 4 | Depreciation and Depletion | \$315,621 | \$2,437,587 |
| 5 | Amortization of (Specify): | | |
| 6 | Other: Conservation Escrows | 807,415 | 3,144,781 |
| 7 | Miscellaneous Other | | |
| 8 | | 53,877 | 231,434 |
| 9 | Other Assets | 208,332 | 266,254 |
| 10 | Deferred Income Taxes (Net) | | |
| 11 | Investment Tax Credit Adjustment (Net) | 334,077 | -150,851 |
| 12 | Net (Increase) Decrease in Receivables | 385,983 | -131,598 |
| 13 | Net (Increase) Decrease in Inventory | -6,309 | -25,598 |
| 14 | Net (Increase) Decrease in Allowance Inventory | 62,485 | -6,276,325 |
| 15 | Net Increase (Decrease) in Payables and Accrued Expenses | 5,064,227 | -770,751 |
| 16 | Net (Increase) Decrease in Other Regulatory Assets | | |
| 17 | Net (Increase) Decrease in Other Regulatory Liabilities | -3,866,970 | 4,500,034 |
| 18 | (Less) Allowance for Other Funds Used During Construction - Equity | 0 | 302,074 |
| 19 | (Less) Undistributed Earnings from Subsidiary Companies | -5,629 | -37,499 |
| 20 | Other: Refunds Due Customers | | |
| 21 | Accrued Taxes | 1,390,670 | 719,242 |
| 22 | Miscellaneous Other | -227,431 | 10,118 |
| | | -525,603 | -512,414 |
| 23 | Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 22) | \$3,990,745 | \$3,706,488 |
| 24 | Cash Flows from Investment Activities: | | |
| 25 | Construction and Acquisition of Plant (including land): | | |
| 26 | Gross Additions to Utility Plant (less nuclear fuel) | | |
| 27 | Gross Additions to Nuclear Fuel | | |
| 28 | Gross Additions to Common Utility Plant | | |
| 29 | Gross Additions to Nonutility Plant | | |
| 30 | (Less) Allowance for Other Funds Used During Construction - Equity | | |
| 31 | Other: Advances for Construction | | |
| 32 | Other: Temporary Investments | | |
| 33 | | -271,779 | -5,004,108 |
| | | -42,837 | 43,019 |
| | | 0 | 0 |
| 34 | Cash Outflows for Plant (Total of lines 26 thru 33) | | |
| | | -314,616 | -4,961,089 |
| 35 | Acquisition of Other Noncurrent Assets (d) | | |
| 36 | Proceeds from Disposal of Noncurrent Assets (d) Fixed assets | | |
| 37 | Investments | | |
| 38 | Investments in and Advances to Assoc. and Subsidiary Companies | | |
| 39 | Contributions and Advances from Assoc. and Subsidiary Companies | | |
| 40 | Disposition of Investments in (and Advances to) | | |
| 41 | Associated and Subsidiary Companies | | |
| 42 | | 0 | -300,000 |
| 43 | Purchase of Investment Securities (a) | | |
| 44 | Proceeds from Sales of Investment Securities (a) | | |
| 45 | | | |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long term debt.
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

| Line No. | Description (See Instructions for Explanation of Codes) (a) | Current Year Amounts (b) | Previous Year Amounts (c) |
|----------|---|-----------------------------|------------------------------|
| | | \$0 | \$0 |
| 46 | Loans Made or Purchased - Conservation Loans (Net) | | |
| 47 | Collections on Loans | | |
| 48 | | | |
| 49 | Net (Increase) Decrease in Receivables | | |
| 50 | Net (Increase) Decrease in Inventory | | |
| 51 | Net (Increase) Decrease in | | |
| 52 | Allowances Held for Speculation | | |
| 53 | Net Increase (Decrease) in Payables and Accrued Expenses-Construction | | |
| 54 | Other: | | |
| 55 | | | |
| 56 | | -\$314,616 | -\$5,261,089 |
| 57 | (Total of lines 34 thru 55) | | |
| 58 | | | |
| 59 | Cash Flows from Financing Activities: | | |
| 60 | Proceeds from Issuance of: | | |
| 61 | Long-Term Debt (b) | 0 | 579,888 |
| 62 | Preferred Stock | | |
| 63 | Common Stock | | |
| 64 | Other: | | |
| 65 | | | |
| 66 | Net Increase in Short-Term Debt (c) | | |
| 67 | Other: | | |
| 68 | | | |
| 69 | | \$0 | \$579,888 |
| 70 | Cash Provided by Outside Sources (Total of lines 61 thru 69) | | |
| 71 | | | |
| 72 | Payment for Retirement of: | -\$550,000 | -\$1,050,000 |
| 73 | Long-Term Debt (b) | | |
| 74 | Preferred Stock | | |
| 75 | Common Stock | | |
| 76 | Other: Preferred Stock Issuance Cost | -3,618,974 | 3,865,170 |
| 77 | Other: | | |
| 78 | Net Decrease in Short-Term Debt (c) | -30,000 | -120,000 |
| 79 | | -346,671 | -1,374,407 |
| 80 | Dividends on Preferred Stock | | |
| 81 | Dividends on Common Stock | | |
| 82 | Net Cash Provided by (Used in) Financing Activities | -\$4,545,645 | \$1,900,651 |
| 83 | (Total of lines 70 thru 81) | | |
| 84 | | | |
| 85 | Net Increase (Decrease) in Cash and Cash Equivalents | -\$869,516 | \$346,050 |
| 86 | (Total of lines 22, 57, and 83) | | |
| 87 | | \$738,907 | \$392,857 |
| 88 | Cash and Cash Equivalents at Beginning of Year | -\$130,609 | \$738,907 |
| 89 | | | |
| 90 | Cash and Cash Equivalents at End of Year | | |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the

year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

Since this is a short year report (Jan-Mar 2001), there are no notes to financial statements prepared and these statements have not been audited.

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

| Line No. | Item (a) | Total (b) | Electric (c) |
|----------|---|--------------|-----------------|
| 1 | UTILITY PLANT | | |
| 2 | In Service | | |
| 3 | Plant in Service (Classified) | | |
| 4 | Property Under Capital Leases | \$66,680,277 | |
| 5 | Plant Purchased or Sold | 0 | |
| 6 | Completed Construction not Classified | | |
| 7 | Experimental Plant Unclassified | | |
| 8 | TOTAL (Enter Total of lines 3 thru 7) | | |
| 9 | Leased to Others | \$66,680,277 | |
| 10 | Held for Future Use | | |
| 11 | Construction Work in Progress | | |
| 12 | Acquisition Adjustments | 203,972 | |
| 13 | TOTAL Utility Plant (Enter Total of lines 8 thru 12) | | |
| 14 | Accum. Prov. for Depr., Amort., & Depl. | \$66,884,249 | |
| | | 35,755,691 | |
| 15 | Net Utility Plant (Enter Total of line 13 less 14) | \$31,128,558 | |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | |
| 17 | In Service: | | |
| 18 | Depreciation | | |
| 19 | Amort. and Depl. of Producing Natural Gas Land and Land Rights | \$35,755,691 | |
| 20 | Amort. of Underground Storage Land and Land Rights | | |
| 21 | Amort. of Other Utility Plant | | |
| 22 | TOTAL In Service (Enter Total of lines 18 thru 21) | | |
| 23 | Leased to Others | \$35,755,691 | |
| 24 | Depreciation | | |
| 25 | Amortization and Depletion | | |
| 26 | TOTAL Leased to Others (Enter Total of lines 24 and 25) | | |
| 27 | Held for Future Use | 0 | |
| 28 | Depreciation | | |
| 29 | Amortization | | |
| 30 | TOTAL Held for Future Use (Enter Total of lines 28 and 29) | | |
| 31 | Abandonment of Leases (Natural Gas) | 0 | |
| 32 | Amort. of Plant Acquisition Adj. | | |
| 33 | TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32) | \$35,755,691 | |

| Name of Respondent Wisconsin Fuel and Light Co. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|---|------------------------|---|------------------------|--|---------------------------------|
| SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued) | | | | | |
| Gas (d) | Other (Specify) (e) | Other (Specify) (f) | Other (Specify) (g) | Common (h) | Line No. |
| \$66,680,277 0 | | | | | 1 |
| | | | | | 2 |
| | | | | | 3 |
| | | | | | 4 |
| | | | | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| \$66,680,277 | | | | | 8 |
| 203,972 | | | | | 9 |
| | | | | | 10 |
| | | | | | 11 |
| | | | | | 12 |
| \$66,884,249 35,755,691 | | | | | 13 |
| | | | | | 14 |
| \$31,128,558 | | | | | 15 |
| | | | | | 16 |
| \$35,755,691 | | | | | 17 |
| | | | | | 18 |
| | | | | | 19 |
| | | | | | 20 |
| | | | | | 21 |
| \$35,755,691 | | | | | 22 |
| | | | | | 23 |
| | | | | | 24 |
| | | | | | 25 |
| 0 | | | | | 26 |
| | | | | | 27 |
| | | | | | 28 |
| | | | | | 29 |
| 0 | | | | | 30 |
| | | | | | 31 |
| | | | | | 32 |
| \$35,755,691 | | | | | 33 |

| | | | |
|--|---|--|---------------------------------|
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|--|---|--|---------------------------------|

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts

on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals.

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|----------|--|-------------------------------------|------------------|
| 1 | 1. Intangible Plant | | |
| 2 | 301 Organization | | |
| 3 | 302 Franchises and Consents | \$692 | |
| 4 | 303 Miscellaneous Intangible Plant | 0 | |
| | | 0 | |
| 5 | TOTAL Intangible Plant | \$692 | \$0 |
| 6 | 2. Production Plant | | |
| 7 | Natural Gas Production and Gathering Plant | | |
| 8 | 304 Land and Land Rights | | |
| 9 | 305 Structures and Improvements | \$0 | |
| 10 | 306 Boiler Plant and Equipment | 0 | |
| 11 | 311 Liquid Petroleum Gas Equipment | 0 | |
| 12 | 325.5 Other Land and Land Rights | 0 | |
| 13 | 326 Gas Well Structures | 0 | |
| 14 | 327 Field Compressor Station Structures | 0 | |
| 15 | 328 Field Meas. and Reg. Sta. Structures | 0 | |
| 16 | 329 Other Structures | 0 | |
| 17 | 330 Producing Gas Wells-Well Construction | 0 | |
| 18 | 331 Producing Gas Wells-Well Equipment | 0 | |
| 19 | 332 Field Lines | 0 | |
| 20 | 333 Field Compressor Station Equipment | 0 | |
| 21 | 334 Field Meas. and Reg. Sta. Equipment | 0 | |
| 22 | 335 Drilling and Cleaning Equipment | 0 | |
| 23 | 336 Purification Equipment | 0 | |
| 24 | 337 Other Equipment | 0 | |
| 25 | 338 Unsuccessful Exploration & Devel. Costs | 0 | |
| | | 0 | |
| 26 | TOTAL Production and Gathering Plant | \$0 | \$0 |
| 27 | Products Extraction Plant | | |
| 28 | 340 Land and Land Rights | | |
| 29 | 341 Structures and Improvements | | |
| 30 | 342 Extraction and Refining Equipment | | |
| 31 | 343 Pipe Lines | | |
| 32 | 344 Extracted Products Storage Equipment | | |
| 33 | 345 Compressor Equipment | | |
| 34 | 346 Gas Meas. and Reg. Equipment | | |
| 35 | 347 Other Equipment | | |
| 36 | TOTAL Products Extraction Plant | \$0 | \$0 |
| 37 | TOTAL Nat. Gas Production Plant | \$0 | \$0 |
| 38 | Mfd. Gas Prod. Plant (Submit Suppl. Statement) | | |
| 39 | TOTAL Production Plant | \$0 | \$0 |

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

of the prior years tentative account distribution of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in

column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
|--------------------|--------------------|------------------|----------------------------------|-------|-------------|
| | | | \$692 | 301 | 1 |
| | | | 0 | 302 | 2 |
| | | | 0 | 303 | 3 |
| | | | \$692 | | 4 |
| \$0 | \$0 | \$0 | | | 5 |
| | | | \$0 | 304 | 6 |
| | | | 0 | 305 | 7 |
| | | | 0 | 306 | 8 |
| | | | 0 | 311 | 9 |
| | | | 0 | 325.5 | 10 |
| | | | 0 | 326 | 11 |
| | | | 0 | 327 | 12 |
| | | | 0 | 328 | 13 |
| | | | 0 | 329 | 14 |
| | | | 0 | 330 | 15 |
| | | | 0 | 331 | 16 |
| | | | 0 | 332 | 17 |
| | | | 0 | 333 | 18 |
| | | | 0 | 334 | 19 |
| | | | 0 | 335 | 20 |
| | | | 0 | 336 | 21 |
| | | | 0 | 337 | 22 |
| | | | 0 | 338 | 23 |
| \$0 | \$0 | \$0 | \$0 | | 24 |
| | | | 0 | 340 | 25 |
| | | | 0 | 341 | 26 |
| | | | 0 | 342 | 27 |
| | | | 0 | 343 | 28 |
| | | | 0 | 344 | 29 |
| | | | 0 | 345 | 30 |
| | | | 0 | 346 | 31 |
| | | | 0 | 347 | 32 |
| \$0 | \$0 | \$0 | \$0 | | 33 |
| \$0 | \$0 | \$0 | \$0 | | 34 |
| \$0 | \$0 | \$0 | 0 | | 35 |
| \$0 | \$0 | \$0 | \$0 | | 36 |
| \$0 | \$0 | \$0 | \$0 | | 37 |
| \$0 | \$0 | \$0 | \$0 | | 38 |
| \$0 | \$0 | \$0 | \$0 | | 39 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|----------|---|-------------------------------------|------------------|
| 40 | 3. Natural Gas Storage and Processing Plant | | |
| 41 | Underground Storage Plant | | |
| 42 | 350.1 Land | | |
| 43 | 350.2 Rights-of-Way | | |
| 44 | 351 Structures and Improvements | | |
| 45 | 352 Wells | | |
| 46 | 352.1 Storage Leaseholds and Rights | | |
| 47 | 352.2 Reservoirs | | |
| 48 | 352.3 Non-recoverable Natural Gas | | |
| 49 | 353 Lines | | |
| 50 | 354 Compressor Station Equipment | | |
| 51 | 355 Measuring and Reg. Equipment | | |
| 52 | 356 Purification Equipment | | |
| 53 | 357 Other Equipment | | |
| 54 | TOTAL Underground Storage Plant | \$0 | \$0 |
| 55 | Other Storage Plant | | |
| 56 | 360 Land and Land Rights | | |
| 57 | 361 Structures and Improvements | | |
| 58 | 362 Gas Holders | | |
| 59 | 363 Purification Equipment | | |
| 60 | 363.1 Liquefaction Equipment | | |
| 61 | 363.2 Vaporizing Equipment | | |
| 62 | 363.3 Compressor Equipment | | |
| 63 | 363.4 Meas. and Reg. Equipment | | |
| 64 | 363.5 Other Equipment | | |
| 65 | TOTAL Other Storage Plant | \$0 | \$0 |
| 66 | Base Load Liquefied Natural Gas Terminating and Processing Plant | | |
| 67 | 364.1 Land and Land Rights | | |
| 68 | 364.2 Structures and Improvements | | |
| 69 | 364.3 LNG Processing Terminal Equipment | | |
| 70 | 364.4 LNG Transportation Equipment | | |
| 71 | 364.5 Measuring and Regulating Equipment | | |
| 72 | 364.6 Compressor Station Equipment | | |
| 73 | 364.7 Communications Equipment | | |
| 74 | 364.8 Other Equipment | | |
| 75 | TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant | \$0 | \$0 |
| 76 | TOTAL Nat. Gas Storage and Proc. Plant | \$0 | \$0 |
| 77 | 4. Transmission Plant | | |
| 78 | 365.1 Land and Land Rights | | |
| 79 | 365.2 Rights-of-Way | | |
| 80 | 366 Structures and Improvements | | |
| 81 | 367 Mains | | |
| 82 | 368 Compressor Station Equipment | | |
| 83 | 369 Measuring and Reg. Sta. Equipment | | |
| 84 | 370 Communication Equipment | | |
| 85 | 371 Other Equipment | | |
| 86 | TOTAL Transmission Plant | \$0 | \$0 |
| 87 | | | |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

| Retirements (d) | Adjustments (e) | Transfers (f) | Balance at End of Year (g) | | Line No. |
|--------------------|--------------------|------------------|----------------------------------|--|-------------|
| | | | | | 40 |
| | | | | | 41 |
| | | | 0 350.1 | | 42 |
| | | | 0 350.2 | | 43 |
| | | | 0 351 | | 44 |
| | | | 0 352 | | 45 |
| | | | 0 352.1 | | 46 |
| | | | 0 352.2 | | 47 |
| | | | 0 352.3 | | 48 |
| | | | 0 353 | | 49 |
| | | | 0 354 | | 50 |
| | | | 0 355 | | 51 |
| | | | 0 356 | | 52 |
| | | | 0 357 | | 53 |
| | | | | | 54 |
| \$0 | \$0 | \$0 | \$0 | | 55 |
| | | | 0 360 | | 56 |
| | | | 0 361 | | 57 |
| | | | 0 362 | | 58 |
| | | | 0 363 | | 59 |
| | | | 0 363.1 | | 60 |
| | | | 0 363.2 | | 61 |
| | | | 0 363.3 | | 62 |
| | | | 0 363.4 | | 63 |
| | | | 0 363.5 | | 64 |
| \$0 | \$0 | \$0 | \$0 | | 65 |
| | | | | | 66 |
| | | | 0 364.1 | | 67 |
| | | | 0 364.2 | | 68 |
| | | | 0 364.3 | | 69 |
| | | | 0 364.4 | | 70 |
| | | | 0 364.5 | | 71 |
| | | | 0 364.6 | | 72 |
| | | | 0 364.7 | | 73 |
| | | | 0 364.8 | | 74 |
| \$0 | \$0 | \$0 | \$0 | | 75 |
| | | | | | 76 |
| \$0 | \$0 | \$0 | \$0 | | 77 |
| | | | | | 78 |
| | | | 0 365.1 | | 79 |
| | | | 0 365.2 | | 80 |
| | | | 0 366 | | 81 |
| | | | 0 367 | | 82 |
| | | | 0 368 | | 83 |
| | | | 0 369 | | 84 |
| | | | 0 370 | | 85 |
| | | | 0 371 | | 86 |
| \$0 | \$0 | \$0 | \$0 | | 87 |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|----------|--|-------------------------------------|------------------|
| 88 | 5. Distribution Plant | | |
| 89 374 | Land and Land Rights | | \$0 |
| 90 375 | Structures and Improvements | \$69,042 | 0 |
| 91 376 | Mains | 113,014 | 0 |
| 92 377 | Compressor Station Equipment | 27,940,916 | 6,294 |
| 93 378 | Meas. and Reg. Sta. Equip.-General | 0 | 0 |
| 94 379 | Meas. and Reg. Sta. Equip.-City Gate | 615,922 | 2,182 |
| 95 380 | Services | 668,333 | 0 |
| 96 381 | Meters | 16,911,213 | 30,152 |
| 97 382 | Meter Installations | 3,997,742 | 0 |
| 98 383 | House Regulators | 5,004,963 | 0 |
| 99 384 | House Reg. Installations | 1,012,037 | 0 |
| 100 385 | Industrial Meas. and Reg. Sta. Equipment | 0 | 0 |
| 101 386 | Other Prop. on Customers' Premises | 0 | 0 |
| 102 387 | Other Equipment | 0 | 0 |
| | | 397,732 | 0 |
| 103 | TOTAL Distribution Plant | \$56,730,914 | \$38,628 |
| 104 | 6. General Plant | | |
| 105 389 | Land and Land Rights | | \$0 |
| 106 390 | Structures and Improvements | \$279,116 | 0 |
| 107 391 | Office Furniture and Equipment | 3,103,357 | 0 |
| 108 392 | Transportation Equipment | 1,908,770 | 0 |
| 109 393 | Stores Equipment | 1,784,082 | 0 |
| 110 394 | Tools, Shop, and Garage Equipment | 29,891 | 0 |
| 111 395 | Laboratory Equipment | 581,983 | 0 |
| 112 396 | Power Operated Equipment | 155,362 | 0 |
| 113 397 | Communication Equipment | 1,420,442 | 0 |
| 114 398 | Miscellaneous Equipment | 845,145 | 0 |
| | | 0 | 0 |
| 115 | Subtotal | \$10,108,148 | \$0 |
| 116 399 | Other Tangible Property | | |
| 117 | TOTAL General Plant | \$10,108,148 | \$0 |
| 118 | TOTAL (Accounts 101 and 106) | \$56,731,606 | \$38,628 |
| 119 | Gas Plant Purchased (See Instr. 8) | | |
| 120 | (Less) Gas Plant Sold (See Instr. 8) | | |
| 121 | Experimental Gas Plant Unclassified | \$66,839,754 | \$38,628 |
| 122 | TOTAL Gas Plant in Service | \$66,839,754 | \$38,628 |

| Name of Respondent Wisconsin Fuel and Light Co. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|---|--|---|---|--|---------------------------------|
| GAS PLANT LEASED TO OTHERS (Account 104) | | | | | |
| 1. Report below the information called for concerning gas plant leased to others. | | | 2. In column (c) give the date of Commission authorization of the lease of gas plant to others. | | |
| Line No. | Name of Lessee (Designate associated companies with an asterisk) (a) | Description of Property Leased (b) | Commission Authorization (c) | Expiration Date of Lease (d) | Balance at End of Year |
| 1 | None | | | | |
| 2 | | | | | |
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| 45 | | | | | |
| 46 | | | | | |
| 47 | Total | | | 0 | |

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|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Dec. 31, 2001 |
|--|---|--|---------------------------------|

GAS PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use or more previously used in utility operations, now held for future use, giving an original cost of such property in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

2. For property having an original cost of \$250,000

| Line No. | Description and Location of Property (a) | Date Originally Included in This Account (b) | Date Expected to be Used in Utility Service (c) | Balance at End of Year (d) |
|----------|---|--|---|----------------------------|
| 1 | Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501) | | | |
| 2 | None | | | |
| 3 | | | | |
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| 44 | | | | |
| 45 | | | | |
| 46 | Total | | | 0 |

| Name of Respondent Wisconsin Fuel and Light Co. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|---|---|---|---|---------------------------------|
| PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1) | | | | |
| <p>1. Report separately each property held for future use having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.</p> <p>2. For property having an original cost of</p> | | | | |
| Line No. | Description and Location of Property (a) | Date Originally Included in This Account (b) | Date Expected to be Used in Utility Service (c) | Balance at End of Year (d) |
| 1 | Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501) | | | |
| 2 | None | | | |
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| 43 | | | | |
| 44 | | | | |
| 45 | | | | |
| 46 | Total | | | 0 |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
 3. Minor projects (less than \$500,000) may be grouped.

| Line No. | Description of Project (a) | Construction Work in Progress-Gas (Account 107) (b) | Estimated Additional Cost of Project (c) |
|----------|-------------------------------|---|---|
| 1 | Distribution Plant | \$203,972 | \$30,000 |
| 2 | | 0 | 0 |
| 3 | General Plant | | |
| 4 | | | |
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| 53 | | | |
| 54 | | | |
| 55 | | | |
| 56 | TOTAL | \$203,972 | \$30,000 |

Name of Respondent

Wisconsin Fuel and Light Co.

This Report Is:

(1) ☒ An Original(2) ☐ A Resubmission

Date of Report

(Mo, Da, Yr)

03-31-01

Year of Report

Mar. 31, 2001

CONSTRUCTION OVERHEADS - GAS

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.

2. On page 218 furnish information concerning construction overheads.

3. A respondent should not report "none" to this page if no overhead apportionments are made, but

rather should explain on page 212 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.

4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

| Line No. | Description of Overhead (a) | Total Amount Charged for the Year (b) | Total Cost Of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c) |
|----------|--------------------------------|--|---|
| 1 | Employee Benefits | | |
| 2 | Payroll Taxes | \$8,920 | |
| 3 | Supervision and Engineering | 10,498 | |
| 4 | | 19,140 | |
| 5 | | | |
| 6 | | | |
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| 45 | | | |
| 46 | | | |
| 47 | | | |
| 48 | | | |
| 49 | | | |
| 50 | | | |
| 51 | | | |
| 52 | TOTAL | \$38,558 | \$203,972 |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

1. A portion of employee benefit costs related to construction activities is capitalized. The benefit costs include; health insurance, life insurance, disability insurance, pension plan, employer FICA, federal unemployment tax, state unemployment tax, workers compensation insurance, and 401K plan. The benefit costs are allocated to a construction overhead clearing account each month, as a percentage of construction payroll (both direct and indirect) to total payroll. The Company also allocates a percentage of engineering, supervision and drafting to this same construction overhead clearing account. The construction overhead clearing account is allocated annually to individual construction jobs on the basis of construction payroll.

2. Not applicable.

3. Not applicable.

1. Components of Formula (Derived from actual book balances and actual cost rates):

| Line No. | Title (a) | | Amount (b) | Capitalization Ratio (Percent) (c) | | Cost Rate Percentage (d) |
|----------|---|---|------------|-------------------------------------|---|--------------------------|
| (1) | Average Short-Term Debt | S | | | s | |
| (2) | Short-Term Interest | D | | | d | |
| (3) | Long-Term Debt | P | | | p | |
| (4) | Preferred Stock | C | | | c | |
| (5) | Common Equity | | | 100% | | |
| (6) | Total Capitalization | | | WF&L earns a current return on CWIP | | |
| (7) | Average Construction Work in Progress Balance | W | | | | |

2. Gross Rate for Borrowed Funds $s(S/W) + d(D/D+P+C)(1-S/W) =$

3. Rate for Other Funds $[1 - S/W] [p(P/D+P+C) + c(C/D+P+C)] =$

4. Weighted Average Rate Actually Used For the Year:
a. Rate for Borrowed Funds -
b. Rate for Other Funds -

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3) | | | |

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the MCF and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas, which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of FERC authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.

5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F. (See Note 1)

| Line No. | Description (a) | Noncurrent (Account 117) (b) | Current (Account 164.1) (c) | LNG (Account 164.2) (d) | LNG (Account 164.3) (e) | Total (f) |
|----------|--|------------------------------------|-----------------------------------|-------------------------------|-------------------------------|--------------|
| 1 | Balance at Beginning of Year | 0 | 5,989,696 | 0 | 0 | 5,989,696 |
| 2 | Gas Delivered to Storage (contra Account) | 0 | 0 | 0 | 0 | 0 |
| 3 | Gas Withdrawn from Storage (contra Account) | 0 | 5,064,228 | 0 | 0 | 5,064,228 |
| 4 | Other Debits or Credits (Net) | 0 | 0 | 0 | 0 | 0 |
| 5 | Balance at End of Year | 0 | 925,468 | 0 | 0 | 925,468 |
| 6 | Therms | 0 | 2,443,300 | 0 | 0 | 2,443,300 |
| 7 | Amount Per Therm | 0.0000 | 0.3788 | 0.0000 | 0.0000 | 0.3788 |
| 8 | State basis of segregation of inventory between current and noncurrent portions: | | | | | |

DETAIL OF STORED GAS ACCOUNT, ACCOUNT 164.1

The instructions for page 220 also apply to this schedule. Subaccounts shown below conform with the changes to the Uniform System of Accounts adopted by the Public Service Commission in docket 05-US-103, order issued December 17, 1997. Column (l) is the sum of the dollar amounts in the subaccounts and should agree with the amounts reported for Account 164.1 on page 220.

| Line No. | Description (a) | Commodity Storage Fees Account 164.11 (b) | Commodity Injection Fees Account 164.12 (c) | Commodity Withdrawal Fees Account 164.13 (d) | Other Storage Fees Account 164.14 (e) | Stored Gas Withdrawn for Sale Account 164.16 (f) |
|----------|-------------------------------|---|---|--|---|--|
| 1 | | | | | | |
| 2 | Gas Delivered to Storage | | | | | 0 |
| 3 | Gas Withdrawn from Storage | | | | | |
| 4 | Other Debits or Credits (Net) | | | | | |
| 5 | Total for the Year | | | | | 0 |
| 6 | Therms | | | | \$0.0000 | \$0.0000 |
| 7 | Amount Per Therm | \$0.0000 | \$0.0000 | \$0.0000 | | |

| Line No. | Description (g) | Gas Commodity Costs Transferred to Storage - Debit Account 164.33 (h) | Gas Transmission Expense Transferred to Storage - Debit Account 164.53 (i) | Stored Gas Withdrawn for System Use Account 164.62 (j) | Beginning of Year Account 164.1 (k) | Total Account 164.1 (l) |
|----------|-------------------------------|---|--|--|---|-------------------------------|
| | | | | | 5,989,696 | \$5,989,696 |
| 8 | Balance at Beginning of Year | | | | | 0 |
| 9 | Gas Delivered to Storage | | | -5,064,228 | | -5,064,228 |
| 10 | Gas Withdrawn from Storage | | | | | 0 |
| 11 | Other Debits or Credits (Net) | 0 | 0 | -\$5,064,228 | \$5,989,696 | 925,468 |
| 12 | Balance at End of Year | 0 | | -13,109,100 | 15,552,400 | 2,443,300 |
| 13 | Therms | | | \$0.3863 | \$0.3851 | \$0.3788 |
| 14 | Amount Per Therm | \$0.0000 | \$0.0000 | | | |
| 15 | | | | | | |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of
2. Designate with an asterisk any property which is
3. Furnish particulars (details) concerning sales,
4. List separately all property previously devoted to

tinct from those allowed to be grouped under instruction No.5.
 5. Minor items (5% of the Balance at the End of the Year, for Account 121) may be grouped.
 6. Natural gas companies which have oil property should report such property by State, classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as Nonutility Property.

| Line No. | Description and Location (a) | Balance at Beg. of Year (b) | Purch., Sales, Transfers, etc. (c) | Balance at End of Year (d) |
|----------|---------------------------------|--------------------------------|---------------------------------------|-------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | \$0 | \$0 | \$0 |
| 5 | | | | |
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

| Line No. | Item (a) | Amount (b) |
|----------|--|---------------|
| 1 | Balance, Beginning of Year | |
| 2 | Accruals for Year, Charged to | |
| 3 | (417) Income from Nonutility Operations | 0 |
| 4 | (418) Nonoperating Rental Income | |
| 5 | Other Accounts (Specify): | |
| 6 | | |
| 7 | TOTAL Accruals for Year (Enter Total of lines 3 thru 6) | |
| 8 | Net Charges for Plant Retired | 0 |
| 9 | Book Cost of Plant Retired | |
| 10 | Cost of Removal | |
| 11 | Salvage (Credit) | |
| 12 | TOTAL Net Charges (Enter Total of lines 9 thru 11) | |
| 13 | Other Debit or Credit Items (Describe): | 0 |
| 14 | | |
| 15 | Balance, End of Year (Enter Total of lines 1, 7, 12, and 14) | 0 |

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| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

ALLOWANCES (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the USOA.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA)

| Line No. | Allowance Inventory (account 158.1) (a) | Current Year | | 19__ | |
|----------|---|--------------|---------------|------------|---------------|
| | | No. (b) | Amount (c) | No. (d) | Amount (e) |
| 1 | Balance-Beginning of Year | | N/A | | |
| 2 | | | | | |
| 3 | Acquired During Year: | | | | |
| 4 | Issued (less Withheld Allow.) | | | | |
| 5 | Returned by EPA | | | | |
| 6 | | | | | |
| 7 | Purchases/Transfer: | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
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| 13 | | | | | |
| 14 | | | | | |
| 15 | Total | | | | |
| 16 | | | | | |
| 17 | Relinquished During Year: | | | | |
| 18 | Charges to Account 509 | | | | |
| 19 | Other: | | | | |
| 20 | | | | | |
| 21 | Sales/Transfers: | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | Total | | | | |
| 29 | Balance-End of Year | | | | |
| 30 | | | | | |
| 31 | Sales: | | | | |
| 32 | Net Sales Proceeds (Assoc. Co.) | | | | |
| 33 | Net Sales Proceeds (Other) | | | | |
| 34 | Gains | | | | |
| 35 | Losses | | | | |
| | Allowances Withheld (Account 158.2) | | | | |
| 36 | Balance-Beginning of Year | | | | |
| 37 | Add: Withheld by EPA | | | | |
| 38 | Deduct: Return by EPA | | | | |
| 39 | Sales | | | | |
| 40 | Balance-End of Year | | | | |
| 41 | | | | | |
| 42 | Sales: | | | | |
| 43 | Net Sales Proceeds (Assoc. Co.) | | | | |
| 44 | Net Sales Proceeds (Other) | | | | |
| 45 | Gains | | | | |
| 46 | Losses | | | | |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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ALLOWANCES (Accounts 158.1 and 158.2) (Continued)

issued allowances. Report withheld portions on lines 36-40.
 6. Report on line 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from EPA's sale or auction of withheld allowances.
 7. Report on lines 8-14 the names of vendors/transferees of allowances acquired and identify assoc. companies (See "assoc. company" under "Definitions in the USOA.")
 6-40. 8. Report on lines 22-27 names of purchaser/transferees of allowances disposed of and identify associate companies.
 9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
 10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.

| 19__ | | 19__ | | 19__ | | 19__ | | Line No. |
|---------|------------|---------|------------|---------|------------|---------|------------|----------|
| No. (b) | Amount (c) | No. (b) | Amount (c) | No. (d) | Amount (e) | No. (d) | Amount (e) | |
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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 03-31-01 | Year of Report Mar. 31, 2001 |
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

| Line No. | Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr.)] (a) | Total Amount of loss (b) | Losses Recognized During Year (c) | WRITTEN OFF DURING YEAR | | Balance at End of Year (f) |
|----------|--|-----------------------------|--------------------------------------|-------------------------|---------------|-------------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 1 | None | | | | | 0 |
| 2 | | | | | | 0 |
| 3 | | | | | | 0 |
| 4 | | | | | | 0 |
| 5 | | | | | | 0 |
| 6 | | | | | | 0 |
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| 15 | | | | | | 0 |
| 16 | | | | | | 0 |
| 17 | | | | | | 0 |
| 18 | | | | | | 0 |
| 19 | | | | | | 0 |
| 20 | TOTAL | 0 | 0 | | 0 | 0 |

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

| Line No. | Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr.)] (a) | Total Amount of Charges (b) | Costs Recognized During Year (c) | WRITTEN OFF DURING YEAR | | Balance at End of Year (f) |
|----------|---|--------------------------------|-------------------------------------|-------------------------|---------------|-------------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 21 | None | | | | | 0 |
| 22 | | | | | | 0 |
| 23 | | | | | | 0 |
| 24 | | | | | | 0 |
| 25 | | | | | | 0 |
| 26 | | | | | | 0 |
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| 46 | | | | | | 0 |
| 47 | | | | | | 0 |
| 48 | | | | | | 0 |
| 49 | TOTAL | 0 | 0 | | 0 | 0 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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OTHER REGULATORY ASSETS (Account 182.3)

1. Reporting below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)

3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less may be group by classes.

2. For regulatory assets being amortized, show period of amortization in column (a).

| Line No. | Description and Purpose of Other Regulatory Assets (a) | Debits (b) | Credits | | Balance at End of Year (e) |
|----------|---|---------------|------------------------|---------------|-------------------------------|
| | | | Account Charged (c) | Amount (d) | |
| 1 | Other Environmental Costs | 6,745,000 | 253 | | \$9,487,928 |
| 2 | (Each amount approved in a rate order is being amortized | | | | |
| 3 | over a 5 year period) | | | | |
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| 40 | | | | | |
| 41 | Total | \$6,745,000 | | \$0 | \$9,487,928 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).

3. Minor items (less than \$100,000) may be grouped by classes.

| Line No. | Description of Miscellaneous Deferred Debit (a) | Balance at Beginning of Year (b) | Debits (c) | CREDITS | | Balance at End of Year (f) |
|----------|---|----------------------------------|------------|---------------------|------------|----------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 1 | | | | | | |
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| 47 | Misc. Work in Progress | \$5,186 | \$0 | 108,184 | \$5,186 | \$0 |
| 48 | | 0 | | | | 0 |
| 49 | TOTAL | \$5,186 | \$0 | | \$5,186 | \$0 |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel & Light Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03/31/01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
|----------|--|-------------------------------------|---|--|
| | | | Amounts Debited (Account 411.1) (c) | Amounts Credited (Account 410.1) (d) |
| 1 | Electric | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | Other | | | |
| 8 | TOTAL Electric (Enter Total of lines 2 thru 7) | 0 | 0 | 0 |
| 9 | Gas | | | |
| 10 | See Note 1 Below | \$1,892,251 | \$75,710 | \$482,301 |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | Other | | | |
| 16 | TOTAL Gas (Enter Total of lines 10 thru 15) | 1,892,251 | 75,710 | 482,301 |
| 17 | Other (Specify) | | | |
| 18 | TOTAL (Acct 190) (Total of lines 8, 16 and 17) | 1,892,251 | 75,710 | 482,301 |

NOTES

| NOTE 1 Description | Beg of Year Bal | (Account 411.1) | (Account 410.1) |
|-------------------------------------|-----------------|-----------------|-----------------|
| Advances for Construction | 114,617 | | 16,762 |
| Vacation Pay Accrual | 153,694 | 1,157 | |
| Retirees Health Insurance Accrual | 30,725 | | |
| Allowance for Doubtful Accounts | 50,154 | 3,116 | |
| UNICAP Gas Inventory | 493,649 | | 465,539 |
| Contribution in Aid of Construction | 121,760 | | |
| Investment Tax Credit | 88,835 | | |
| Excess Deferred Taxes - Property | 208,087 | | |
| Conservation Escrow | 630,730 | 21,280 | |
| Merger Costs | 0 | 50,157 | |
| Total | \$1,892,251 | \$75,710 | \$482,301 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03/31/01 | Year of Report Mar. 31, 2001 |
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ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required.
4. In the space provided below, identify by amount and

classification, significant items for which
deferred taxes are being provided. Indicate
insignificant amounts listed under Other.

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Balance at End of Year (k) | Line No. |
|--|---|------------------|---------------|------------------|---------------|--------------------------------------|-------------|
| Amounts Debited (Account 411.2) (e) | Amounts Credited (Account 410.2) (f) | DEBITS | | CREDITS | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| | | | | | | | 1 |
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| | | | | | | | 7 |
| 0 | 0 | | | | | 0 | 8 |
| 0 | 0 | 283 | 0 | 253.75 | 33,939 | 1,451,721 | 9 |
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| | | | | | | | 15 |
| 0 | 0 | | | | | 1,451,721 | 16 |
| | | | | | | 0 | 17 |
| 0 | 0 | | | | | 1,451,721 | 18 |

NOTES (Continued)

| Description | Acct. No. | DEBITS | Acct. No. | CREDITS | End of Year Bal |
|-------------------------------------|-----------|--------|-----------|----------|-----------------|
| Advances for Construction | | | | | 97,855 |
| Vacation Pay Accrual | | | | | 154,851 |
| Retirees Health Insurance Accrual | | | | | 30,725 |
| Allowance for Doubtful Accounts | | | | | 53,270 |
| UNICAP Gas Inventory | | | | | 28,110 |
| Contribution in Aid of Construction | | | 253.75 | 18,903 | 102,857 |
| Investment Tax Credit | | | 253.75 | 4,070 | 84,765 |
| Excess Deferred Taxes - Property | | | 253.75 | 10,966 | 197,121 |
| Conservation Escrow | | | | | 652,010 |
| Merger Costs | | | | | 50,157 |
| Total | | \$0 | | \$33,939 | \$1,451,721 |

| Name of Respondent Wisconsin Fuel and Light Co. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|---|---|--|--|--------------------------------------|
| CAPITAL STOCK (Accounts 201 and 204) | | | | |
| 1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the | | SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year. | | |
| Line No. | Class and Series of Stock and Name of Stock Exchange (a) | Number of Shares Authorized by Charter (b) | Par or Stated Value Per Share (c) | Call Price at End of Year (d) |
| 1 | Common Stock | 2,000,000 | \$10 | None |
| 2 | Preferred Stock | 20,000 | \$100 | None |
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| Name of Respondent Wisconsin Fuel and Light Co. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 03-31-01 | | Year of Report Mar. 31, 2001 | |
| CAPITAL STOCK (Accounts 201 and 204) (Continued) | | | | | | | |
| 3. Give particulars(details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative. | | | | 5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge. | | | |
| OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.) | | HELD BY RESPONDENT | | | | Line No. | |
| | | AS REACQUIRED STOCK (Account 217) | | IN SINKING AND OTHER FUNDS | | | |
| Shares (e) | Amount (f) | Shares (g) | Cost (h) | Shares (i) | Amount (j) | | |
| 1,019,620 | \$10,196,200 | None | | None | | 1 | |
| 20,000 | \$2,000,000 | None | | None | | 2 | |
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|--|--|---|--|-------------------------------------|
| Name of Respondent Wisconsin Fuel and Light Company | | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212) | | | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account</p> </div> <div style="width: 45%;"> <p>203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.</p> <p>4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> </div> </div> | | | | |
| Line No. | Name of Account and Description of Item (a) | Number of Shares (b) | Amount (c) | |
| 1 | A/C 207 Premium on Common Stock | 1,019,620 | \$295,388 | |
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| 46 | TOTAL | 1,019,620 | \$295,388 | |

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| Name of Respondent Wisconsin Fuel and Light Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the capital changes which gave rise to amounts reported information specified below for the respective other paid-in capital accounts. Provide a subheading for each account class and series of stock to which related. and show a total for the account, as well as total of all (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of Add more columns for any account if deemed necessary year, credits, debits, and balance at end of year with a Explain changes made in any account during the year and designation of the nature of each credit and debit identified by the class and series of stock to which related. (a) Donations Received from Stockholders (Account 208) (d) Miscellaneous Paid-In Capital (Account 211) - State amount and give brief explanation of the origin and Classify amounts included in this account according to purpose of each donation. captions which, together with brief explanations, disclose the general nature of the transactions which gave (b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of rise to the reported amounts.

| Line No. | Item (a) | Amount (b) |
|----------|----------|------------|
| 1 | None | |
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| 40 | TOTAL | 0 |

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|---|-------------------------------|---|--|-------------------------------------|
| Name of Respondent Wisconsin Fuel and Light Company | | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| DISCOUNT ON CAPITAL STOCK (Account 213) | | | | |
| 1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state- | | ment giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged. | | |
| Line No. | Class and Series of Stock (a) | Balance at End of Year (b) | | |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 | None | | | |
| 21 | TOTAL | | | |
| CAPITAL STOCK EXPENSE (Account 214) | | | | |
| 1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement | | giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged. | | |
| Line No. | Class and Series of Stock (a) | Balance at End of Year (b) | | |
| 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 | 6% Preferred Stock | \$43,355 | | |
| 21 | TOTAL | \$43,355 | | |

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| Name of Respondent Wisconsin Fuel and Light Company | | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| LONG-TERM DEBT (Accounts 221, 222, 223, and 224) | | | | |
| <p>1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> | | | | |
| Line No. | Class and Series of Obligation and Name of Stock Exchange (a) | Nominal Date of Issue (b) | Date of Maturity (c) | Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d) |
| 1 | a/c 221 | | | |
| 2 | First Mortgage Bonds - Series B | Oct 15, 1990 | Oct 15, 2005 | 2,500,000 |
| 3 | First Mortgage Bonds - Series C | Nov 1, 1993 | Feb 15, 2008 | 4,350,000 |
| 4 | | | | |
| 5 | | | | |
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| 10 | | | | |
| 11 | Note 1: Redemption of Series B, and C Bonds are all at a "make | | | |
| 12 | whole" premium. They become eligible for redemption according | | | |
| 13 | to the following schedule: | | | |
| 14 | | | | |
| 15 | Series B: 2000 | | | |
| 16 | Series C: Currently | | | |
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| 38 | TOTAL | | | \$6,850,000 |

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|---|---------------|---|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Company | | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued) | | | | | |
| <p>5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p> <p>7. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of</p> | | | <p>year, describe such securities in a footnote.</p> <p>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt To Associated Companies.</p> <p>9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p> | | |
| INTEREST FOR YEAR | | HELD BY RESPONDENT | | Redemption Price Per \$100 at End of Year | Line No. |
| Rate (in %) (e) | Amount (f) | Reacquired Bonds (Acct. 222) (g) | Sinking and Other Funds (h) | | |
| 9.90% | 77,096 | | | See Note 1 | 1 |
| 7.02% | 87,405 | | | See Note 1 | 2 |
| | | | | | 3 |
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| | | | | | 37 |
| | \$164,501 | 0 | 0 | | 38 |

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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES | | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> </div> <div style="width: 48%;"> <p>2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> </div> </div> | | | |
| Line No. | Particulars (Details) (a) | Amount (b) | |
| 1 | Net Income for the Year (Page 117) | \$315,621 | |
| 2 | Reconciling Items for the Year | | |
| 3 | Income Taxes | 584,297 | |
| 4 | Taxable Income Not Reported on Books | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | Deductions Recorded on Books Not Deducted for Return | 1,895,000 | |
| 10 | See Page 261-A | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | Income Recorded on Books Not Included in Return | | |
| 15 | Amortization of Contribution in Aid of Construction | -29,301 | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | Deductions on Return Not Charged Against Book Income | -2,241,336 | |
| 20 | See Page 261-A | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |
| 26 | | | |
| 27 | Federal Tax Net Income | \$524,281 | |
| 28 | Show Computation of Tax: | | |
| 29 | Federal Tax Rate | 34% | |
| 30 | | | |
| 31 | Net Federal Income Tax Liability | \$178,257 | |
| 32 | | | |
| 33 | | | |
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| 43 | Wisconsin Fuel and Light Company along with its wholly owned subsidiary WFL Service Company, Inc. are members of a group | | |
| 44 | which files a consolidated tax return. The tax liability for each company is allocated to each company as if a separate tax return | | |
| 45 | was filed by each. | | |
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| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued) | | | Amount (b) |
| Deductions Recorded on Books Not Deducted for Return Schedule 1 | | | |
| Bad Debt Provision-Book | | | \$43,600 |
| Bad Debt Recoveries | | | 18,555 |
| Conservation Escrow | | | 260,000 |
| Pension Expense-Book | | | -100,311 |
| Environmental Accruals | | | 0 |
| Customer Advances for Construct | | | 7,966 |
| Merger Costs | | | 128,182 |
| Vacation Pay Accrual | | | 2,955 |
| Accrual Retirees Health Insurance | | | 0 |
| Depreciation Exp.-Books | | | 750,638 |
| Basis Difference Book vs Tax | | | 16,394 |
| UNICAP Gas Inventory | | | 73,307 |
| Non Deductible Business Exp | | | 2,213 |
| Non Deductible Merger Costs | | | 691,501 |
| Total - Line 10 | | | <u>\$1,895,000</u> |
| Deductions on Return Not Charged Against Book Income Schedule 2 | | | |
| Conservation Funds Spent | | | 206,123 |
| Pension Cost Paid | | | 0 |
| Advances for Construction-Refunded | | | 50,804 |
| Environmental Costs | | | 7,780 |
| Bad Debt Writeoffs | | | 54,193 |
| Tax Depreciation | | | 584,037 |
| Vacation Pay - Paid | | | 0 |
| Cost of Removal | | | 8,358 |
| Loss (Gain) on ACRS/MACRS Assets | | | 24,371 |
| UNICAP Gas Inventory | | | 1,263,057 |
| Environmental Tax | | | 0 |
| MI Taxes Accrued | | | 42,613 |
| WI Taxes Accrued | | | |
| Total - Line 20 | | | <u>\$2,241,336</u> |

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| Name of Respondent Wisconsin Fuel and Light Co. | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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Report below information applicable to Account 255.
Where appropriate, segregate the balances and trans-
actions by utility and nonutility operations. Explain

by footnote any correction adjustments to the account
balance shown in column (g). Include in column (i) the
average period over which the tax credits are amortized.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | Deferred for Year | | Allocations to Current Year's Income | | Adjustments (g) |
|-------------|--|---|-----------------------|---------------|---|---------------|------------------------|
| | | | Account No. (c) | Amount (d) | Account No. (e) | Amount (f) | |
| 1 | Gas Utility | | | | | | |
| 2 | 3% | | | | | | |
| 3 | 4% | \$0 | | | | | |
| 4 | 7% | | | | | | |
| 5 | 10% | 35,262 | | | | 2,989 | |
| 6 | 8% | 102,441 | | | | 3,320 | |
| 7 | | | | | | | |
| 8 | TOTAL | \$137,703 | | 0 | | \$6,309 | |
| 9 | Other (List separately and show 3%, 4%, 7%, 10% and TOTAL) | | | | | | |
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| Name of Respondent Wisconsin Fuel and Light Co. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued) | | | | | |
| | | | | | |
| Balance at End Year (h) | Average Period of Allocation to Income (i) | Adjustment Explanation | | | Line No. |
| | | | | | 1 |
| | | | | | 2 |
| \$0 | 22 Years | | | | 3 |
| 32,273 | 18 Years | | | | 4 |
| 99,121 | 24 Years | | | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| \$131,394 | | | | | 8 |
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| Name of Respondent Wisconsin Fuel and Light Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (less than \$100,000) may be grouped by classes.

take-or-pay clauses of sale agreements, show the total amount on this page and report particulars (details) called for by page 267. Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified in in Account 253 but not related to take-or-pay

| Line No. | Description of Other Deferred Credits (a) | Balance at Beginning of Year (b) | DEBITS | | Credits (e) | Balance at End of Year (f) |
|----------|--|-------------------------------------|-----------------------|---------------|----------------|-------------------------------|
| | | | Contra Account (c) | Amount (d) | | |
| 1 | Retirees Health Insurance | \$77,894 | 926 | | | \$77,894 |
| 2 | | | | | | 0 |
| 3 | | | | | | |
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| 47 | TOTAL | \$77,894 | | 0 | 0 | \$77,894 |

| Name of Respondent Wisconsin Fuel & Light Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03/31/01 | Year of Report Mar. 31, 2001 |
|---|--|---|--|--|
| ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) | | | | |
| 1. Report the information called for below concerning the amortizable property. respondent's accounting for deferred income taxes relating to 2. For Other (Specify), include deferrals relating | | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
| | | | Amounts Debited (Account 410.1) (c) | Amounts Credited (Account 411.1) (d) |
| 1 | Accelerated Amortization (Account 281) | | | |
| 2 | Electric | | | |
| 3 | Defense Facilities | | | |
| 4 | Pollution Control Facilities | | | |
| 5 | Other | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | TOTAL Electric (Enter Total of lines 3 thru 7) | 0 | | 0 |
| 9 | Gas | | | |
| 10 | Defense Facilities | None | | |
| 11 | Pollution Control Facilities | | | |
| 12 | Other | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | TOTAL Gas (Enter Total of lines 10 thru 14) | | | |
| 16 | Other (Specify) | | | |
| 17 | TOTAL Acct. 281 (Total of 8, 15 & 16) | 0 | | 0 |
| 18 | Classification of TOTAL | | | |
| 19 | Federal Income Tax | 0 | | 0 |
| 20 | State Income Tax | | | |
| 21 | Local Income Tax | | | |
| NOTES | | | | |

| Name of Respondent Wisconsin Fuel and Light Co. | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 | | |
|---|--|---|---------------|--|---------------------------------|-------------------------------|----------|
| ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued) | | | | | | | |
| to other income and deductions. 3. Use separate pages as required. | | | | | | | |
| CHANGES DURING YEAR | | ADJUSTMENTS | | | | | |
| Amounts Debited (Account 410.2) (e) | Amounts Credited (Account 411.2) (f) | Debits | | Credits | | Balance at End of Year (k) | Line No. |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| | | | | | | | 1 |
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| NOTES (Continued) | | | | | | | |

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|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel & Light Company | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03/31/01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. For Other (Specify), include deferrals relating

| Line No. | Account Subdivisions (a) | Credit (Debit) Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
|----------|---|---|--|---|
| | | | Amounts Debited (Account 411.1) (c) | Amounts Credited (Account 410.1) (d) |
| 1 | Account 282 | | | |
| 2 | Electric | | | |
| 3 | Gas | \$1,942,778 | \$62,904 | \$0 |
| 4 | Other (Define) | | | |
| 5 | TOTAL (Enter Total of lines 2 thru 4) | \$1,942,778 | \$62,904 | \$0 |
| 6 | Other (Specify) | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Acct. 282 (Enter Total of lines 5 thru 8) | \$1,942,778 | \$62,904 | \$0 |
| 10 | Classification of TOTAL | | | |
| 11 | Federal Income Tax | | | |
| 12 | State Income Tax | | | |
| 13 | Local Income Tax | | | |

NOTES

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

to other income and deductions.
3. Use separate pages as required.

4. Use separate pages as required.

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Credit (Debit) Balance at (k) | Line No. |
|--|---|------------------|---------------|------------------|---------------|---|----------------------|
| Amounts Debited (Account 411.2) (e) | Amounts Credited (Account 410.2) (f) | Debits | | Credits | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| 0 | 0 | | | | | \$1,879,874 \$0 | 1 2 3 4 |
| | | | | | | \$1,879,874 | 5 |
| | | | | | | | 6 7 8 |
| | | | | | | \$1,879,874 | 9 |
| | | | | | | | 10 11 12 13 |

NOTES (Continued)

| Name of Respondent Wisconsin Fuel & Light Company | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03/31/01 | Year of Report Mar. 31, 2001 |
|--|--|---|--|---|
| ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) | | | | |
| 1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts in Account 283 2. For Other (specify), include deferrals relating to other income and deductions. | | | | |
| Line No. | Account Subdivisions (a) | Credit (Debit) Balance at Beginning of Year (b) | CHANGES DURING YEAR | |
| | | | Amounts Debited (Account 411.1) (c) | Amounts Credited (Account 410.1) (d) |
| 1 | Account 283 | | | |
| 2 | Electric | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | Other | | | |
| 9 | TOTAL Electric (Total of lines 2 thru 8) | 0 | 0 | 0 |
| 10 | Gas | | | |
| 11 | See Note 1 Below | \$290,276 | \$0 | \$42,296 |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | Other | | | |
| 17 | TOTAL Gas (Total of lines 10 thru 16) | \$290,276 | \$0 | \$42,296 |
| 18 | Other (Specify) | | | |
| 19 | TOTAL (Acct. 283) (Enter Total of lines 9,17&18) | \$290,276 | \$0 | \$42,296 |
| 20 | Classification of TOTAL | | | |
| 21 | Federal Income Tax | | | |
| 22 | State Income Tax | | | |
| 23 | Local Income Tax | | | |
| NOTES | | | | |
| Note 1 Description | | Beg of Year Bal | (Account 411.1) | (Account 410.1) |
| Environmental Costs | | \$122,772 | | 3,045 |
| Pension Accrual | | 167,504 | | 39,251 |
| Total | | \$290,276 | \$0 | \$42,296 |

| | | | |
|--|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Co. | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03/31/01 | Year of Report Mar. 31, 2001 |
|--|---|--|---------------------------------|

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for pages 272 and 273. Include amounts relatın to insignificant listed under Other.

4. Use separate pages as required.

| CHANGES DURING YEAR | | ADJUSTMENTS | | | | Credit (Debit) Balance at End of Year (k) | Line No. |
|--|---|------------------|---------------|------------------|---------------|--|-------------|
| Amounts Debited (Account 411.2) (e) | Amounts Credited (Account 410.2) (f) | Debits | | Credits | | | |
| | | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) | | |
| | | | | | | | |
| | | | | | | | 0 |
| | | | | 190 | \$0 | \$332,572 | |
| | | | | | | \$332,572 | |
| | | | | | | | |
| | | | | | | \$332,572 | |
| | | | | | | | |

NOTES (Continued)

| Description | Acct. No. | Debits | Acct. No. | Credits | End of Year Bal |
|---------------------|-----------|--------|-----------|---------|-----------------|
| Environmental Costs | | | | | \$125,817 |
| Pension Accrual | | | | | \$206,755 |
| Total | | | | \$0 | \$332,572 |

| Name of Respondent Wisconsin Fuel and Light Company | | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|--|---|----------------|--|---------------------------------|
| OTHER REGULATORY LIABILITIES (Account 254) | | | | | |
| <p>1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts.)</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less may be group by classes.</p> | | | | | |
| Line No. | Description and Purpose of Other Regulatory Liabilities (a) | DEBITS | | Credits (d) | Balance at End of Year (e) |
| | | Amount Debited (b) | Account (c) | | |
| 1 | | | | | |
| 2 | Environmental Costs | 5,629 | 232 | 6,745,000 | \$9,141,848 |
| 3 | | | | | |
| 4 | Deferred Taxes Payable | 33,939 | 282-283 | | 384,743 |
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| 40 | | | | | |
| 41 | Total | \$39,568 | | \$6,745,000 | \$9,526,591 |

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| | | | | |
|---|--------------------|---|--|---------------------------------|
| Name of Respondent Wisconsin Fuel and Light Company | | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
| RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES | | | | |
| <p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Gas R, D & D Performed Internally</p> <p>(1) Pipeline</p> <p>a. Design</p> <p>b. Efficiency</p> <p>(2) Compressor Station</p> <p>a. Design</p> <p>b. Efficiency</p> <p>(3) System Planning, Engineering, and Operation</p> <p>(4) Transmission Control and Dispatching</p> <p>(5) LNG Storage and Transportation</p> <p>(6) Underground Storage</p> <p>(7) Other Storage</p> <p>(8) New Appliances and New Uses</p> <p>(9) Gas Exploration, Drilling, Production, and Recovery</p> <p>(10) Coal Gasification</p> <p>(11) Synthetic Gas</p> <p>(12) Environmental Research</p> <p>(13) Other (Classify and Include Items in Excess of \$5,000.)</p> <p>(14) Total Cost Incurred</p> | | | | |
| Line No. | Classification (a) | Description (b) | | |
| 1 | None | | | |
| 2 | | | | |
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| Name of Respondent Wisconsin Fuel and Light Company | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report: 03-31-01 | Year of Report: (Mo, Da, Yr) Mar. 31, 2001 | | |
|---|---|--|--|------------------------------------|-------------|
| RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued) | | | | | |
| <p>B. Gas, R, D & D Performed Externally</p> <p>(1) Research Support To American Gas Association</p> <p>(2) Research Support to Others (Classify)</p> <p>(3) Total Cost Incurred</p> <p>3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(13) and B.(2)) classify items by type of R,D & D activity.</p> | | <p>4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 Research, Development, and Demonstration Expenditures outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c),</p> <p>7. Report separately research and related testing</p> | | | |
| Costs Incurred Internally Current Year (c) | Costs Incurred Externally Current Year (d) | AMOUNTS CHARGED IN CURRENT YEAR | | Unamortized Accumulation (g) | Line No. |
| | | Account (e) | Amount (f) | | |
| | | | | | 1 |
| | | | | | 2 |
| | | | | | 3 |
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| Name of Respondent Wisconsin Fuel and Light Company | | This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report (Mo, Da, Yr) 03-31-01 | Year of Report Mar. 31, 2001 |
|--|---|---|---|---------------------------------|
| DISTRIBUTION OF SALARIES AND WAGES | | | | |
| <p>Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In</p> <p>determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.</p> | | | | |
| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll Charged for Clearing Accounts (c) | Total (d) |
| 1 | Electric | | | |
| 2 | Operation | | | |
| 3 | Production | | | |
| 4 | Transmission | | | |
| 5 | Distribution | | | |
| 6 | Customer Accounts | | | |
| 7 | Customer Service and Informational | | | |
| 8 | Sales | | | |
| 9 | Administrative and General | | | |
| 10 | TOTAL Operation (Total of lines 3 thru 9) | 0 | | |
| 11 | Maintenance | | | |
| 12 | Production | | | |
| 13 | Transmission | | | |
| 14 | Distribution | | | |
| 15 | Administrative and General | | | |
| 16 | TOTAL Maintenance (Total of lines 12 thru 15) | 0 | | |
| 17 | Total Operation and Maintenance | | | |
| 18 | Production (Total of lines 3 and 12) | | | |
| 19 | Transmission (Total of lines 4 and 13) | | | |
| 20 | Distribution (Total of lines 5 and 14) | | | |
| 21 | Customer Accounts (Transcribe from line 6) | | | |
| 22 | Customer Service and Informational (Line 7) | | | |
| 23 | Sales (Line 8) | | | |
| 24 | Administrative and General (Total of lines 9 and 15) | | | |
| 25 | TOTAL Operation and Maintenance (Total of lines 18 thru 24) | 0 | | 0 |
| 26 | Gas | | | 0 |
| 27 | Operation | | | 0 |
| 28 | Production - Manufactured Gas | | | \$0 |
| 29 | Production - Natural Gas (Including Expl. and Dev.) | | | 0 |
| 30 | Other Gas Supply | 21,897 | 0 | 21,897 |
| 31 | Storage, LNG Terminaling and Processing | | | 0 |
| 32 | Transmission | | | 0 |
| 33 | Distribution | 175,962 | 207,781 | 383,743 |
| 34 | Customer Accounts | 208,980 | 46,456 | 255,436 |
| 35 | Customer Service and Informational | 62,149 | 1,625 | 63,774 |
| 36 | Sales | 0 | 0 | 0 |
| 37 | Administrative and General | 275,318 | 3,247 | 278,565 |
| 38 | TOTAL Operation (Total of lines 28 thru 37) | \$744,306 | \$259,109 | \$1,003,415 |
| 39 | Maintenance | | | 0 |
| 40 | Production - Manufactured Gas | | | \$0 |
| 41 | Production - Natural Gas | | | 0 |
| 42 | Other Gas Supply | | | 0 |
| 43 | Storage, LNG Terminaling and Processing | | | 0 |
| 44 | Transmission | | | 0 |
| 45 | Distribution | 229,937 | 65,581 | 295,518 |
| 46 | Administrative and General | 3,824 | 4,891 | 8,715 |
| 47 | TOTAL Maintenance (Total of lines 40 thru 46) | \$233,761 | \$70,472 | \$304,233 |

| Name of Respondent | | This Report is: | Date of Report | Year of Report |
|--|--|--|--|----------------|
| Wisconsin Fuel and Light Company | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | (Mo, Da, Yr) 03-31-01 | Mar. 31, 2001 |
| DISTRIBUTION OF SALARIES AND WAGES (Continued) | | | | |
| Line No. | Classification (a) | Direct Payroll Distribution (b) | Allocation of Payroll Charged for Clearing Accounts (c) | Total (d) |
| Gas (Continued) | | | | |
| 48 | Total Operation and Maintenance | | | 0 |
| 49 | Production - Manufactured Gas (Lines 28 and 40) | \$0 | \$0 | \$0 |
| 50 | Production - Natural Gas (Including Expl. and Dev.) (Lines 29 and 41) | 0 | 0 | 0 |
| 51 | Other Gas Supply (Lines 30 and 42) | 21,897 | 0 | 21,897 |
| 52 | Storage, LNG Terminating and Processing (Lines 31 and 43) | 0 | 0 | 0 |
| 53 | Transmission (Lines 32 and 44) | 0 | 0 | 0 |
| 54 | Distribution (Lines 33 and 45) | 405,899 | 273,362 | 679,261 |
| 55 | Customer Accounts (Line 34) | 208,980 | 46,456 | 255,436 |
| 56 | Customer Service and Informational (Line 35) | 62,149 | 1,625 | 63,774 |
| 57 | Sales (Line 36) | 0 | 0 | 0 |
| 58 | Administrative and General (Lines 37 and 46) | 279,142 | 8,138 | 287,280 |
| 59 | TOTAL Operation and Maintenance (Total of lines 49 thru 58) | \$978,067 | \$329,581 | \$1,307,648 |
| 60 | Other Utility Departments | | | |
| 61 | Operation and Maintenance | 0 | 0 | 0 |
| 62 | TOTAL All Utility Dept. (Total of lines 25, 59, and 61) | \$978,067 | \$329,581 | \$1,307,648 |
| 63 | Utility Plant | | | |
| 64 | Construction (By Utility Departments) | | | |
| 65 | Electric Plant | | | |
| 66 | Gas Plant | \$58,359 | \$66,534 | \$124,893 |
| 67 | Other | | | |
| 68 | TOTAL Construction (Total of lines 65 thru 67) | \$58,359 | \$66,534 | \$124,893 |
| 69 | Plant Removal (By Utility Departments) | | | |
| 70 | Electric Plant | | | |
| 71 | Gas Plant | \$4,751 | \$9,377 | \$14,128 |
| 72 | Other | | | |
| 73 | TOTAL Plant Removal (Total of lines 70 thru 72) | \$4,751 | \$9,377 | \$14,128 |
| 74 | Other Accounts (Specify): | | | |
| 75 | Building Clearing | \$10,760 | -10,760 | \$0 |
| 76 | Service Clearing | 0 | | 0 |
| 77 | Transportation Clearing | 22,621 | -22,621 | 0 |
| 78 | Power Operated Clearing | 37,689 | -37,689 | 0 |
| 79 | Street Clearing | 305,190 | -305,190 | 0 |
| 80 | Plant Clearing | 12,933 | -12,933 | 0 |
| 81 | Meter Reading Clearing | 16,476 | -16,476 | 0 |
| 82 | Environmental Costs | 701 | 178 | 879 |
| 83 | Non Utility | | | 0 |
| 84 | | | | 0 |
| 85 | | | | 0 |
| 86 | | | | 0 |
| 87 | | | | 0 |
| 88 | | | | 0 |
| 89 | | | | 0 |
| 90 | | | | 0 |
| 91 | | | | 0 |
| 92 | | | | 0 |
| 93 | | | | 0 |
| 94 | | | | 0 |
| 95 | TOTAL Other Accounts | \$406,370 | -\$405,491 | \$879 |
| 96 | TOTAL SALARIES AND WAGES | \$1,447,547 | \$1 | \$1,447,548 |

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RETURN ON COMMON EQUITY AND COMMON EQUITY PLUS ITC COMPUTATIONS

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing average common equity.

| Description (a) | | Thousands of Dollars | |
|--|---|-------------------------|-------------------------------------|
| | | Common Equity (b) | Common Equity plus ITC (c) |
| Common Stock Outstanding | based on monthly averages if available | \$10,188 | \$10,188 |
| Premium on Capital Stock | | 285 | 285 |
| Capital Stock Expense | | -43 | -43 |
| Retained Earnings | | 5,722 | 5,722 |
| Deferred Investment Tax Credit (Only common equity portion if Form PSC-AF6 is filed on monthly basis with the Commission) | | | 83 |
| Other (Specify): | | | |
| Total Average Common Stock Equity plus Deferred Investment Credit (sum of lines 14 thru 25) | | \$16,152 | \$16,235 |
| Net Income | | | |
| Add: | | | |
| Net Income | | 1,853 | 1,853 |
| Other (Specify): | | | |
| Less: | | | |
| Preferred Dividends | | 120 | 120 |
| Other (Specify): (If Form PSC-AF6 is filed with the Commission, net income must be reduced by that portion of net income representing debt cost of deferred investment tax credit as shown on the form.) | | | 6 |
| Adjusted Net Income | | \$1,733 | \$1,727 |
| Percent return (line 43 divided by line 27 to the nearest hundredth of a percent) | | 10.73% | 10.64% |

RETURN ON RATE BASE COMPUTATION

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing the rate base.

| Average Rate Base (a) | Electric (b) | Gas (c) | Other (d) | Total (e) |
|---|-----------------|------------|--------------|--------------|
| Add Average: | | | | |
| Utility Plant In Service | | \$63,884 | | \$63,884 |
| Allocation Of Common Plant | | | | 0 |
| Completed Construction not Classified | | 1,527 | | 1,527 |
| Gas Stored Underground | | 4,552 | | 4,552 |
| Materials and Supplies | | 589 | | 589 |
| Other (Specify): | | | | 0 |
| Property under Capital Lease | | 20 | | 20 |
| | | | | 0 |
| Less Average: | | | | |
| Reserve for Depreciation | | 34,889 | | 34,889 |
| Amortization Reserves | | | | 0 |
| Customer Advances For Construction | | 285 | | 285 |
| Contribution in Aid of Construction | | | | 0 |
| Other (Specify): | | | | 0 |
| Accum. Deferred Income Taxes | | 2,013 | | 2,013 |
| | | | | 0 |
| Average Net Rate Base | \$0 | \$33,385 | \$0 | \$33,385 |
| RETURN | | | | |
| Total Operating Income | | 3,046 | | 3,046 |
| Less: (Specify): | | | | 0 |
| | | | | 0 |
| | | | | 0 |
| Adjusted Operating Income | \$0 | \$3,046 | \$0 | \$3,046 |
| Adjusted Operating Income As A Percent Of Average Net Rate Base (Rounded To Nearest Hundredth of a Percent) | 0.00% | 9.12% | 0.00% | 9.12% |

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For purposes of this schedule "out-of-state" and "in-state" refer to the geographic state of Wisconsin

| Description (a) | This Year (b) |
|--|------------------|
| Operating revenues | \$30,115,051 |
| Less: out-of-state operating revenues | |
| Less: in-state interdepartmental sales | |
| Less: current year write-offs of uncollectible accounts | |
| Wisconsin utility customers only | -54,193 |
| Plus: current year collection of Wisconsin utility customer accounts previously written off | 18,555 |
| Other | |
| Revenues subject to Wisconsin remainder assessment | \$30,079,413 |

May not cross-check due to rounding.

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

| ANNUAL CHARGES | | | | |
|----------------------------|-------------------------|-----------------------------|-------------------------------|--------------|
| Project Description (a) | Direct Charges | | | |
| | Company Labor (b) | Company Materials (c) | Contractor Payments (d) | Other (e) |
| Production Plant | \$0 | \$0 | \$0 | \$0 |
| Distribution Plant | 43,873 | 22,747 | 0 | 91,681 |
| General Plant | 0 | 0 | 0 | 0 |
| Total | \$43,873 | \$22,747 | \$0 | \$91,681 |
| % Of Total Direct Charges | | | | |

COMPLETED CONSTRUCTION CLEARED

Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function.

| Project Description (a) | Direct Charges | | | |
|----------------------------|-------------------------|-----------------------------|-------------------------------|--------------|
| | Company Labor (b) | Company Materials (c) | Contractor Payments (d) | Other (e) |
| Production Plant | \$0 | \$0 | \$0 | \$0 |
| Distribution Plant | 19,321 | 5,304 | 0 | -15,418 |
| General Plant | 0 | 0 | 0 | 0 |
| Total | \$19,321 | \$5,304 | \$0 | -\$15,418 |
| % Of Total Direct Charges | | | | |

May not cross-check due to rounding.

| ANNUAL CHARGES | | | | | |
|--------------------------------|-------------------------------------|--------------------------------------|------------------------------------|-------------------------|-------------------------------------|
| | Overheads | | | | |
| Total Direct Charges (f) | Engineering & Supervision (g) | Administration and General (h) | Allowance for Funds Used (i) | Taxes & Other (j) | Total Columns (f+g+h+i+j) (k) |
| \$0 | \$0 | \$0 | | \$0 | \$ |
| 0 | | | | | |
| 158,301 | 19,140 | 38,578 | | 10,498 | 226,517 |
| 0 | 0 | 0 | | 0 | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| \$158,301 | \$19,140 | \$38,578 | \$0 | \$10,498 | \$226,517 |
| | 12.09% | 24.37% | 0.00% | 6.63% | |

| Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under \$1,000,000 for class A utilities and \$500,000 for class B utilities, should be grouped by utility department and function. | | | | | |
|--|----------------------------------|-----------------------------------|---------------------------------|----------------------|-------------------------------------|
| | Overheads | | | | |
| Total Direct Charges (f) | Engineering & Supervision (g) | Administration and General (h) | Allowance for Funds Used (i) | Taxes & Other (j) | Total Columns (f+g+h+i+j) (k) |
| \$0 | \$0 | \$0 | | \$0 | |
| 0 | | | | | |
| 9,207 | 9,291 | 18,582 | | 1,546 | 38,626 |
| 0 | | | | | |
| 0 | 0 | 0 | | 0 | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| 0 | | | | | |
| \$9,207 | \$9,291 | \$18,582 | \$0 | \$1,546 | \$38,626 |
| | 100.91% | 201.82% | 0.00% | 16.79% | |

May not cross-check due to rounding.

INVESTMENTS AND FUNDS (ACCTS. 123-128,incl.)

1. Report, with separate subheadings for each account the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments included in Acct. 124 may be grouped by classes.
2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

| Issuing Company And Type of Security (a) | Interest or Divid- end Rate (b) | Par Value per Share (c) | No. of Shares or Principal Amount (d) | Book Cost End Of Year (e) |
|--|--|-------------------------------|--|---------------------------------|
| None | | | | |
| Total | | | | \$0 |

May not cross-check due to rounding.

ACCOUNTS RECEIVABLE (Accts. 142-143)

| ACCOUNTS RECEIVABLE (Accts. 142-143) | |
|--|------------------------------|
| Particulars (a) | Amount end of year (b) |
| Customer accounts receivable (142): | |
| Electric department | |
| Gas department | 9,822,545 |
| Water department | |
| Other - | |
| Total utility service | \$9,822,545 |
| Merchandising, jobbing and contract work | 132,278 |
| Total (Acct. 142) | \$9,954,823 |
| Other accounts receivable (143): | |
| Officers and employees | |
| Subscriptions to capital stock | |
| All other (List separately only the large or unusual items): | |
| Other | 0 |
| | \$0 |

May not cross-check due to rounding

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144)

| Particulars (a) | Electric Utility Customers (b) | Gas Utility Customers (c) | Other Customers (d) | Total Utility Customers (e) |
|---|---|------------------------------------|---------------------------|--------------------------------------|
| Balance first of year | | \$124,935 | \$3,000 | \$127,935 |
| Add: Provision for uncollectibles during year | | 43,600 | | 43,600 |
| Collection of accounts written off | | 18,555 | | 18,555 |
| other credits (explain): | | | | 0 |
| Total credits | \$0 | \$62,155 | \$0 | \$62,155 |
| Less: Accounts written off | | 54,193 | | 54,193 |
| other debits (explain): | | | | 0 |
| Total debits | \$0 | \$54,193 | \$0 | \$54,193 |
| Balance end of year | \$0 | \$132,897 | \$3,000 | \$135,897 |

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144)(cont.)

| Particulars (a) | Total Utility Customers (g) | Officers & Employees (h) | Other (i) | Total (j) |
|--|--------------------------------------|--------------------------------|--------------|--------------|
| Balance first of year | \$127,935 | | | \$127,935 |
| Add: Provision for uncollectibles during year | 43,600 | | | 43,600 |
| Collection of accounts written off | 18,555 | | | 18,555 |
| other credits (explain): | 0 | | | 0 |
| Total credits | \$62,155 | \$0 | \$0 | \$62,155 |
| Less: Accounts written off | 54,193 | | | 54,193 |
| other debits (explain): | 0 | | | 0 |
| Total debits | \$54,193 | \$0 | \$0 | \$54,193 |
| Balance end of year | \$135,897 | \$0 | \$0 | \$135,897 |
| Loss on Wisconsin utility accounts: | | | | |
| Accounts written off | | | | 54,193 |
| Collection of such accounts previously written off | | | | 18,555 |
| Net loss | | | | \$35,638 |

Notes to explain "other" on lines 11, 14, 26 & 29 above:

NOTE: Column (d) Other Customers represents accumulated provision for uncollectible accounts for miscellaneous service and repair work done by the utility.

RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145-146)

| Give particulars of any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes receivable | | |
|--|--|--|
| Amount end of year | | |
| Name of Company (a) | Notes Receivable (Acct. 145) (b) | Accts Receivable (Acct. 146) (c) |
| WFL Service Company, Inc. | | 0 |
| TOTAL | \$0 | \$0 |

PREPAYMENTS (ACCT. 165)

| Class of prepayments (a) | Balance end of year (b) |
|-----------------------------|-------------------------------|
| Prepaid Insurance | 81,914 |
| Gross Receipts Taxes | 331,027 |
| Total | \$412,941 |

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (ACCT. 174)

| Minor items may be grouped by classes, showing number of such items. | |
|--|-------------------------------|
| Description of assets (a) | Balance end of year (b) |
| | |
| Total | \$0 |

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium. In column (b) show principal amount of debt on which the total discount and expense or premium, shown in column (c), was incurred. Explain any charges or credits in column (e) and (f) other than amortization in Acct. 428 or 429.

| Debt to which related (a) | Prin amt. of debt to which disc. and exp. or net premiums relate (b) | Total discount and expense or (net premiums) (c) |
|--|--|---|
| Unamortized debt discount and expense (181): 9.90% - First Mortgage Bonds (series B) 7.02% - First Mortgage Bonds (series C) | n/a n/a | n/a n/a |
| Total | \$0 | \$0 |
| Unamortized premium on debt (251): | | |
| Total | \$0 | \$0 |

May not cross-check due to rounding.

10

16

60

May not cross-check due to rounding.

RETAINED EARNINGS (Accts. 215-216)

| Particulars | Acct. 215 Appropriated (b) | Acct.216 Unappropriated (c) |
|--|----------------------------------|-----------------------------------|
| Balance first of year | | |
| Changes during year (explain in detail): | | |
| SEE FERC PAGES 118 AND 119 | | |
| Balance end of year | \$0 | \$0 |

NOTES PAYABLE (Acct. 231)

| Name of payee and purpose for which issued (a) | Date of note (b) | Date of maturity (c) | Interest rate (d) | Balance end of year (e) |
|---|------------------------|--|-------------------------|-------------------------------|
| Associated Bank North - Short Term Debt | | (Revolving Line of Credit - agreement expires 8/31/01) | Ave Rate 8.19% | 8,347,655 |
| Total | | | | \$8,347,655 |

May not cross-check due to rounding.

Include in column (a) description of any note payable including date of issue, date of maturity, and interest rate.

INTEREST ACCRUED (Acct. 237)

MISC. CURRENT AND ACCRUED LIABILITIES (Acct. 242)

Minor items may be group by classes.

| Description (a) | Balance end of Year (b) |
|------------------------------|-------------------------------|
| Pension Accrual | -528,973 |
| True-up Liability | 4,184,976 |
| Accrued Payroll | 596,536 |
| Audit | 0 |
| Conservation Escrow | 1,668,794 |
| Refunds Due Customers | 0 |
| Gas Cost Incentive Mechanism | -396,617 |
| Other | 1,717 |
| Total | \$5,526,433 |

DISTRIBUTION OF TAXES TO ACCOUNTS

Explain basis for allocation if used.

If the total does not equal taxes accrued, include a reconciling schedule.

| Function (a) | Wisconsin License Fee (b) | Wisconsin Income Tax (c) | Federal Income Tax (d) | FICA and Fed. and State Un- employment Tax (e) |
|-------------------------------------|------------------------------------|-----------------------------------|---------------------------------|---|
| Accts. 408.1 and 409.1: Electric | | | | |
| Gas | 137,142 | 206,342 | 800,905 | 124,951 |
| Water | | | | |
| Heating | | | | |
| Accts. 408.2 and 409.2 | | -1,366 | -5,511 | |
| Acct. 409.3 | | | | |
| Clearing accounts | | | | |
| Construction & Non-Utility | | | | 92,435 |
| Other (specify): | | | | |
| Deferred Taxes | | -81,100 | -304,883 | |
| Total | \$137,142 | \$123,876 | \$490,511 | \$217,386 |

Notes and explanations regarding tax distribution:

RECONCILIATION OF INCOME TAX (F-36 Line 28) TO INCOME TAX ACCRUED

| | WI INCOME TAX | FEDERAL INCOME TAX |
|---|------------------|-----------------------|
| Income Tax Accrued | \$124,004 | \$494,932 |
| Correct Prior Year Accrual to Tax Return | 163 | 1,954 |
| Flow Back of Excess Deferred Taxes-Property | -291 | -6,375 |
| Total | \$123,876 | \$490,511 |

May not cross-check due to rounding

DISTRIBUTION OF TAXES TO ACCOUNTS (Cont.)

| PSC Remainder Assessment (f) | Local Property Tax (g) | State and Local Taxes Other Than Wisconsin (h) | Other Taxes (i) | Total (j) |
|---------------------------------------|---------------------------------|---|--------------------|--------------|
| 39,100 | | -3,905 | | 0 |
| | | | | 1,304,535 |
| | | | | 0 |
| | | | | 0 |
| | | | | -6,877 |
| | | | | 0 |
| | | | | 0 |
| | | | | 92,435 |
| | | | | 0 |
| | | | | -385,983 |
| | | | | 0 |
| | | | | 0 |
| | | | | 0 |
| | | | | 0 |
| | | | | 0 |
| | | | | 0 |
| | | | | 0 |
| \$39,100 | \$0 | -\$3,905 | \$0 | \$1,004,110 |

Notes and explanations regarding tax distribution:

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INTEREST AND DIVIDEND INCOME (Acct. 419)

| Security or account on which received (a) | Interest or dividend rate (b) | Amount (c) |
|--|-------------------------------------|---------------|
| (list items greater than \$10,000 separately, others may be grouped): | | |
| Repurchase Agreements (Weighted average interest rate) | 5.28% | 0 |
| Other | | 251 |
| Total interest and dividends | | \$251 |
| Expenses applicable to above (as listed hereunder): | | |
| Total expenses | | \$0 |
| Interest and dividend income, before taxes | | \$251 |

May not cross-check due to rounding

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

| Description of item (a) | Amount (b) | |
|--|--|---|
| <p>Acct. 923--OUTSIDE SERVICES EMPLOYED--State total cost, nature of service, and name of each person who was paid for services includible in this account, \$10,000 or more in case of Class B utilities and \$25,000 or more in case of Class A utilities.</p> <p>Bell, Metzner, Gierhart & Moore, S.C. - Legal Council Arthur Andersen & Co. - Audit, tax and consulting Services associated with strategic planning and merger Miscellaneous under \$25,000.</p> | <p>10,332 39,839 497,936 13,442</p> | <p>6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23</p> |
| Total | \$561,549 | 24 |
| <p>Acct. 924--PROPERTY INSURANCE--List hereunder major classes of expenses and also state extent to which utility is self-insured against insurable risks to its property:</p> <p>Premiums for insurance Dividends received from insurance companies--cr. Amounts credited to Acct. 261, Property Insurance Reserve Other expenses (list major classes):</p> <p>Note: The Company is a self-insurer only to the extent of very small "deductibles" included as part of it's insurance policies.</p> | <p>10,880</p> | <p>25 26 27 28 29 30 31 32 33 34 35 36 37 38 39</p> |
| Total | \$10,880 | 40 |
| <p>Acct. 925--INJURIES AND DAMAGES--List hereunder major classes of expense. Also, state extent to which utility is self-insured against risks of injuries and damages to employees or to others:</p> <p>Premiums for insurance Dividends received from insurance companies--cr. Amounts credited to Acct. 262, Injuries and Damages Reserves Expenses of investigating and adjusting claims Cost of safety and accident-prevention activities Other expenses (list major classes): Miscellaneous</p> <p>Note: The Company is a self-insurer only to the extent of very small "deductibles" included as part of it's insurance policies.</p> | <p>72,462 10,531 1,949</p> | <p>41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59</p> |
| Total | \$84,942 | 60 |

May not cross-check due to rounding

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (cont.)

[illegible]

Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments.

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NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

| Location | Customers end of year | Location | Customers end of year |
|--|--------------------------|--------------------------------|--------------------------|
| (a) | (b) | (a) | (b) |
| MANITOWOC COUNTY | | MARATHON COUNTY (cont.) | |
| City of Manitowoc | 13,690 | Total Cities | 16,751 |
| City of Two Rivers | | Total Villages | 7,336 |
| | | Total Towns | 7,493 |
| Village of Cleveland | 549 | | |
| Village of Francis Creek | 259 | Total Marathon County | 31,580 |
| Village of Kellnersville | 157 | | |
| Village of Maribel | 141 | PORTAGE COUNTY | |
| Village of Whitelaw | 293 | Town of Dewey | 103 |
| | | Town of Eau Pleine | 85 |
| Town of Cato | 50 | | |
| Town of Centerville | 16 | Total Towns | 188 |
| Town of Cooperstown | 68 | | |
| Town of Franklin | 47 | Total Portage County | 188 |
| Town of Kossuth | 442 | | |
| Town of Manitowoc | 376 | SHAWANO COUNTY | |
| Town of Manitowoc Rapids | 752 | Village of Birnamwood | 279 |
| Town of Newton | 649 | Village of Eland | 83 |
| Town of Two Rivers | 37 | Village of Tigerton | 304 |
| | | Village of Wittenberg | 457 |
| Total Cities | 13,690 | | |
| Total Villages | 1,399 | Town of Aniwa | 9 |
| Total Towns | 2,437 | Town of Birnamwood | 36 |
| | | Town of Fairbanks | 20 |
| Total Manitowoc Division (all Manitowoc County) | 17,526 | Town of Morris | 1 |
| | | Town of Wittenberg | 112 |
| MARATHON COUNTY | | | |
| City of Mosinee | 1,576 | Total Villages | 1,123 |
| City of Schofield | 1,053 | Total Towns | 178 |
| City of Wausau | 14,122 | | |
| | | Total Shawano County | 1,301 |
| Village of Brokaw | 54 | | |
| Village of Edgar | 523 | Total Cities | 16,751 |
| Village of Hatley | 212 | Total Villages | 8,459 |
| Village of Marathon | 572 | Total Towns | 7,859 |
| Village of Rothschild | 1,807 | | |
| Village of Weston | 4,168 | Total Wausau Division | 33,069 |
| Town of Bergen | 49 | | |
| Town of Cassel | 46 | TOTAL COMPANY | |
| Town of Easton | 1 | Cities | 30,441 |
| Town of Elderon | 55 | Villages | 9,858 |
| Town of Guenther | 2 | Towns | 10,296 |
| Town of Knowlton | 609 | | |
| Town of Kronenwetter | 1,614 | Grand Total | 50,595 |
| Town of Maine | 432 | | |
| Town of Marathon | 13 | | |
| Town of Mosinee | 492 | | |
| Town of Norrie | 44 | | |
| Town of Reid | 117 | | |
| Town of Rib Falls | 48 | | |
| Town of Rib Mountain | 2,661 | | |
| Town of Rietbrock | 35 | | |
| Town of Ringle | 169 | | |
| Town of Stettin | 523 | | |
| Town of Texas | 147 | | |
| Town of Wausau | 346 | | |
| Town of Weston | 60 | | |
| Town of Wien | 30 | | |

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR
Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

(CLASS A & B)

| Location (a) | Customers end of year (b) | Location (a) | Customers end of year (b) |
|-----------------|---------------------------------|-----------------|---------------------------------|
| | | | |

GAS OPERATING EXPENSES

| Particulars (a) | Wisconsin Jurisdictional Operations (b) | Other Jurisdictional Operations (c) | Total Operations (d) |
|--|--|--|----------------------------|
| OPERATING EXPENSES | | | |
| Manufactured gas production expenses (700-742) | 0 | | 0 |
| Purchased gas expenses (804-813) | 24,697,860 | | 24,697,860 |
| Total production expenses | 24,697,860 | 0 | 24,697,860 |
| Storage expenses (840-848.3) | | | 0 |
| Transmission expenses (850-867) | | | 0 |
| Distribution expenses (870-894) | 1,132,645 | | 1,132,645 |
| Customer accounts expenses (901-905) | 409,414 | | 409,414 |
| Customer service expenses (907-910) | 333,639 | | 333,639 |
| Sales promotion expenses (911-916) | (57) | | (57) |
| Administrative and general expenses (920-935) | 1,220,070 | | 1,220,070 |
| Total operation and maintenance | 27,793,571 | 0 | 27,793,571 |
| Depreciation expense (403) | 721,328 | | 721,328 |
| Amortization limited - term utility investment (404) | | | 0 |
| Amortization of other utility plant (405) | | | 0 |
| Amortization utility plant acquisition adjustment (406) | | | 0 |
| Amortization of property losses (407.1) | | | 0 |
| Amortization of conversion expenses (407.2) | | | 0 |
| Taxes other than income taxes (408.1) | 301,193 | | 301,193 |
| Income taxes (409.1) | 1,003,342 | | 1,003,342 |
| Deferred income taxes for utility operations (410.1 & 411.1) | (385,983) | | (385,983) |
| Investment tax credit adjustment (411.4) | (6,309) | | (6,309) |
| Total operating expenses | 29,427,142 | 0 | 29,427,142 |

REVENUES FROM SALES OF GAS

1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers. Customer counts are based on the average number of meters in service- using 12 month end figures. Where meters are combined for billing purposes, each combined group of meters counts as one customer.

2. For industrial interruptible sales, report data by priority of interruption.

3. Report all data for transportation customers even if they are already included in Accounts 480-484. Classify these by rate schedule in the same detail as reported in Accounts 480-484.

4. For the remaining other operating revenues, report details of major items and then group the remaining items in each account. Report the name of lessee and description of property for major items of rent revenue.

| Rate Schedule (a) | Wisconsin Geographical Operations | | |
|--|--------------------------------------|-------------------|-----------------------------|
| | Revenues (b) | Therms (c) | Average Customers (d) |
| Sales of Gas Revenues | | | |
| Residential (480) | | | |
| Non-space heating Rg-1 | 67,918 | 53,430 | 877 |
| Space heating Rg-2 | 17,121,483 | 19,889,720 | 44,734 |
| Other | | | |
| Total Account 480 | 17,189,401 | 19,943,150 | 45,611 |
| Commercial and Industrial (481) | | | |
| Sm Commercial-Non-space heating Cg-1 | 67,901 | 81,820 | 109 |
| Sm Commercial- Space heating Cg-2 | 7,167,204 | 8,970,290 | 4,495 |
| Sm Industrial- Firm Cg-3 | 1,007,865 | 1,308,530 | 168 |
| Large Comm & Industrial- Firm Cg-4 | 2,863,367 | 3,424,290 | 55 |
| Interruptible Ig-2 | 653,076 | 895,410 | 11 |
| Total Account 481 | 11,759,413 | 14,680,340 | 4,838 |
| Sales for Resale (483) | | | |
| Interdepartmental (484) | | | |
| Firm | | | |
| Interruptible | | | |
| Other | | | |
| Total Account 484 | 0 | 0 | 0 |
| Total Sales of Gas | 28,948,814 | 34,623,490 | 50,449 |
| Other Operating Revenues | | | |
| Transportation (489) | | | |
| Transportation Tg-4 | 586,909 | 14,231,700 | 75 |
| Peak Shaving PSTS-1 | 324,378 | 9,306,470 | 2 |
| Gas Costs collected by Transporters | 210,521 | | |
| Total Account 489 | 1,121,808 | 23,538,170 | 77 |
| Total Throughput | 30,070,622 | 58,161,660 | 50,526 |
| Forfeited Discounts (487) | | | |
| Miscellaneous Service Revenues (488) | | | |
| Other | (70) | | |
| Total Account 488 | (70) | | |
| Rent from Property (493) | | | |
| Total Account 493 | | | |
| Other Gas Revenues (495) | | | |
| Transportation Balancing Service | 44,455 | | |
| Other | 44 | | |
| Total Account 495 | 44,499 | | |
| Penalty Revenue (497) | | | |
| Utility Incentive Revenue (498) | 0 | | |
| Total Other Operating Revenues | 44,429 | | |
| Total Wisconsin Operating Revenue | 30,115,051 | 58,161,660 | 50,526 |

OTHER OPERATING REVENUES (Accts 487-495)

Report succinct statement of the revenues in each account showing separate totals for each account.
 Report name of lessee and description of property for major items of rent revenue. Group other
 rents by classes.
 Report basis of charges for any interdepartmental rents.
 Report details of major items in Acct. 495 and group other items.

| Particulars (a) | Amount (b) |
|----------------------------|---------------|
| Refer to Pages G-4 and G-5 | |
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| | |
| | |
| | |
| Total (Accts 487-495) | 0 |

May not cross-check due to rounding.

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GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

| Particulars (a) | Total Amount (b) | Labor Expense (c) | Other Expense (d) |
|---|------------------------|-------------------------|-------------------------|
| PURCHASED GAS EXPENSES | | | |
| Natural gas city gate purchases (804) | 24,695,224 | 21,798 | 24,673,426 |
| Other gas purchases (805) | 0 | | |
| Purchased gas expenses (807) | 2,636 | 99 | 2,537 |
| Gas withdrawn from stor.--Debit (808.1) | 0 | | |
| Gas delivered to stor.--Credit (808.2) | 0 | | |
| Gas used for other ut. op.--Cr. (812) | 0 | | |
| Other gas supply expenses (813) | 0 | | |
| Total purchased gas expenses | 24,697,860 | 21,897 | 24,675,963 |
| STORAGE EXPENSES | | | |
| Operation supervision and eng. (840) | 0 | | |
| Operation labor and expenses (841) | 0 | | |
| Rents (842) | 0 | | |
| Fuel (842.1) | 0 | | |
| Power (842.2) | 0 | | |
| Gas losses (842.3) | 0 | | |
| Maint. supervision and eng. (843.1) | 0 | | |
| Maint. of struct. & improv. (843.2) | 0 | | |
| Maintenance of gas holders (843.3) | 0 | | |
| Maint. of purification equip. (843.4) | 0 | | |
| Maint. of liquefaction equip. (843.5) | 0 | | |
| Maint. of vapor. equip. & other (843.6-843.9) | 0 | | |
| Total storage expenses | 0 | 0 | 0 |
| TRANSMISSION EXPENSES | | | |
| Operation supervision and eng. (850) | 0 | | |
| Sys. control & load dispatching (851) | 0 | | |
| Communications system expenses (852) | 0 | | |
| Compressor stat. labor & expen. (853) | 0 | | |
| Gas for compressor station fuel (854) | 0 | | |
| Other fuel & power for com. sta. (855) | 0 | | |
| Mains expenses (856) | 0 | | |
| Measuring & reg. stat. expenses (857) | 0 | | |
| Trans. & comp. of gas by others (858) | 0 | | |
| Other expenses (859) | 0 | | |
| Rents (860) | 0 | | |
| Maint. supervision & engineer. (861) | 0 | | |
| Maint. of struct. & improv. (862) | 0 | | |
| Maintenance of mains (863) | 0 | | |
| Maint. of compr. stat. equip. (864) | 0 | | |
| Maint. of meas. & reg. st. eq. (865) | 0 | | |
| Maint. of communication equip. (866) | 0 | | |
| Maintenance of other equipment (867) | 0 | | |
| Total transmission expenses | 0 | 0 | 0 |
| DISTRIBUTION EXPENSES | | | |
| Operation supervision & engin. (870) | 96,918 | 92,966 | 3,952 |
| Distribution load dispatching (871) | 18,855 | 13,048 | 5,807 |
| Compressor stat. labor & expen. (872) | 0 | | |
| Compressor station fuel & power (873) | 0 | | |
| Mains and services expenses (874) | 170,406 | 58,868 | 111,538 |
| Meas. & reg. stat. expen.--Gen. (875) | 20,541 | 11,080 | 9,461 |
| Meas. & reg. stat. expen.--Ind. (876) | 0 | | |
| Subtotal--dist. exp.--carried forward on G-9 | 306,720 | 175,962 | 130,758 |

May not cross-check due to rounding

DETAIL OF NATURAL GAS CITY GATE PURCHASES, ACCOUNT 804)

| Particulars (a) | Total Amount (b) | Labor Expense (c) | Other Expense (d) |
|--|------------------------|-------------------------|-------------------------|
| PURCHASED GAS EXPENSES | | | |
| Wages and Salaries (804.11) | 21,356 | 21,798 | (442) |
| Supplies and Expenses (804.12) | 722 | | 722 |
| Miscellaneous Purchased Gas Expenses (804.13) | 10,163 | | 10,163 |
| Gas Contract Reservation Fees (804.21) | 389,397 | | 389,397 |
| Gas Contract Commodity Costs (804.22) | 17,015,711 | | 17,015,711 |
| Spot Gas Commodity Costs (804.23) | 615,870 | | 615,870 |
| Other Gas Purchases (804.24) | 185,426 | | 185,426 |
| Gas Surcharges (804.25) | 0 | | 0 |
| Financial Instruments Expenses (804.26) | 0 | | 0 |
| Gas Purchase Miscellaneous Expenses (804.27) | 0 | | 0 |
| Gas Costs - Opportunity Sales (804.28) | 48,503 | | 48,503 |
| Purchased Gas Sold - Credit (804.32) | (44,900) | | (44,900) |
| Gas Commodity Cost Transferred to Storage - Credit (804.33) | 0 | | 0 |
| Gas Used in Utility Operations - Credit (804.34) | (116,091) | | (116,091) |
| Total Purchased Gas Expenses | 18,126,157 | 21,798 | 18,104,359 |
| TRANSMISSION EXPENSES | | | |
| Transmission Contract Reservation Fees (804.41) | 1,463,408 | | 1,463,408 |
| Commodity Transmission Fees (804.42) | 35,504 | | 35,504 |
| Gas Transmission Surcharges (804.43) | 31,986 | | 31,986 |
| Gas Transmission Fuel Expenses (804.44) | 554,248 | | 554,248 |
| No-notice Services Expenses (804.45) | 126,900 | | 126,900 |
| Other Transmission Fees and Expenses (804.46) | 229,256 | | 229,256 |
| Miscellaneous Transmission Expenses (804.48) | 0 | | 0 |
| Penalties, Unauthorized Use and Overrun, Utility (804.49) | 0 | | 0 |
| Penalties, Unauthorized Use and Overrun, End-user (804.51) | 0 | | 0 |
| Transmission Services Sold - Credit (804.52) | (77,498) | | (77,498) |
| Gas Transmission Expenses Transferred to Storage - Credit (804.53) | 0 | | 0 |
| Gas Transmission Costs for Opportunity Sales - Credit (804.55) | 11,332 | | 11,332 |
| Total Transmission Expenses | 2,375,136 | 0 | 2,375,136 |
| STORAGE EXPENSES | | | |
| Storage Reservation Fees (804.61) | 494,993 | | 494,993 |
| Storage Gas Withdrawn from Storage - Debit (804.62) | 4,260,959 | | 4,260,959 |
| Stored Gas Costs for Opportunity Sales (804.64) | 820,691 | | 820,691 |
| Storage Capacity Released or Sold (804.72) | 0 | | 0 |
| Stored Gas Sold - Credit (804.73) | (1,382,712) | | (1,382,712) |
| Total Storage Expenses | 4,193,931 | | 4,193,931 |
| Total Expenses - Account 804 | 24,695,224 | 21,798 | 24,673,426 |

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

| Particulars (a) | Total Amount (b) | Labor Expense (c) | Other Expense (d) |
|---|------------------------|-------------------------|-------------------------|
| dist. exp. (Amount brought forward) | 306,720 | 175,962 | 130,758 |
| Meas. & reg. sta. ex.-City gate (877) | 104,848 | 4,375 | 100,473 |
| Meter & house regulator expenses (878) | 145,815 | 68,799 | 77,016 |
| Customer installations expenses (879) | 101,548 | 41,924 | 59,624 |
| Other expenses (880) | 221,127 | 59,513 | 161,614 |
| Rents (881) | 0 | | 0 |
| Maint. supervision & eng. (885) | 0 | | |
| Maint. of struct. & improv. (886) | 14,567 | 3,243 | 11,324 |
| Maintenance of mains (887) | 76,498 | 13,910 | 62,588 |
| Maint. of compres. stat. equip. (888) | 0 | | |
| Maint. of meas. & reg. st. eq.-Gen. (889) | 4,998 | 1,920 | 3,078 |
| Maint. of meas. & reg. st. eq.-In. (890) | 0 | | |
| Maint. of meas. & reg. st. eq.-City (891) | 11,759 | 3,799 | 7,960 |
| Maintenance of services (892) | 62,315 | 8,654 | 53,661 |
| Maint. of meters and house reg. (893) | 69,739 | 19,786 | 49,953 |
| Maintenance of other equipment (894) | 12,711 | 4,014 | 8,697 |
| Total distribution expenses | 1,132,645 | 405,899 | 726,746 |
| CUSTOMER ACCOUNTS EXPENSES | | | |
| Supervision (901) | 26,040 | 26,526 | (486) |
| Meter reading expenses (902) | 148,404 | 83,385 | 65,019 |
| Customer records & collect. exp. (903) | 186,488 | 99,069 | 87,419 |
| Uncollectible accounts (904) | 43,600 | | 43,600 |
| Miscell. customer accts. expen. (905) | 4,882 | | 4,882 |
| Total customer accts. expenses | 409,414 | 208,980 | 200,434 |
| CUSTOMER SERVICE EXPENSES | | | |
| Supervision (907) | 2,450 | 2,450 | 0 |
| Customer assistance expenses (908) | 268,487 | 59,699 | 208,788 |
| Informational advertising expenses (909) | 8,825 | | 8,825 |
| Miscell. customer accts. expen. (910) | 53,877 | | 53,877 |
| Total customer service expenses | 333,639 | 62,149 | 271,490 |
| SALES PROMOTION EXPENSES | | | |
| Supervision (911) | 0 | | 0 |
| Demonstrating & selling expenses (912) | 0 | | 0 |
| Advertising expenses (913) | (57) | | (57) |
| Miscell. sales expenses (916) | 0 | | |
| Total sales promotion expenses | (57) | 0 | (57) |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| Administrative and general salaries (920) | 265,543 | 267,846 | (2,303) |
| Office supplies and expenses (921) | 63,906 | | 63,906 |
| Admin. expenses transferred--cr. (922) | (33,896) | | (33,896) |
| Outside services employed (923) | 561,549 | | 561,549 |
| Property insurance (924) | 10,880 | | 10,880 |
| Injuries and damages (925) | 84,942 | 7,472 | 77,470 |
| Employee pensions and benefits (926) | 175,779 | | 175,779 |
| Regulatory commission expenses (928) | 24,235 | | 24,235 |
| Duplicate charges--cr. (929) | 0 | | |
| Instit. or goodwill advert. (930.1) | 0 | | |
| Miscellaneous general expense (930.2) | 20,791 | | 20,791 |
| Rents (931) | 0 | | |
| Maintenance of general plant (935) | 46,341 | 3,824 | 42,517 |
| Total administ. & gen. expenses | 1,220,070 | 279,142 | 940,928 |
| Total gas operat. & maint. expenses | 27,793,571 | 978,067 | 26,815,504 |

May not cross-check due to rounding

| Primary plant accounts (a) | Balance first of year (b) | S.L. Dpr. rate % used (c) | Accruals during year | | Book cost of plant retired (f) |
|--|---------------------------------|---------------------------------------|--------------------------------|-----------------------------|--------------------------------------|
| | | | Straight line amount (d) | Additional amount (e) | |
| PRODUCTION AND STORAGE ACCOUNTS | | | | | |
| (List each applicable account.) | | | | | |
| Production Plant | | | | | |
| Structures & Improvements (305) | 0 | 3.50 | | | |
| Boiler Plant Equipment (306) | 0 | 2.63 | | | |
| Liquid Petroleum Equipment (311) | 0 | 3.57 | | | |
| | 0 | | | | |
| | 0 | | | | |
| CIAC - Mains (a/c 271.10) | 835,763 | | | | |
| CIAC - Services (a/c 271.20) | 921,319 | | | | |
| Accum Amort - CIAC balance (a/c 271.40) | (1,201,337) | | | (29,301) | |
| | 0 | | | | |
| | 0 | | | | |
| | 0 | | | | |
| | 0 | | | | |
| | 0 | | | | |
| | 0 | | | | |
| TRANSMISSION PLANT | 0 | | | | |
| Structures and improvements (366) | 0 | | | | |
| Mains (367) | 0 | | | | |
| Compressor station equipment (368) | 0 | | | | |
| Measur. & reg. station equip. (369) | 0 | | | | |
| Communication equipment (370) | 0 | | | | |
| Other equipment (371) | 0 | | | | |
| DISTRIBUTION PLANT | | | | | |
| Structures & improvements (375) | 75,195 | 3.39 | 940 | | 0 |
| Mains (376) | 12,699,893 | 3.41 | 238,200 | | 5,483 |
| Compressor station equip. (377) | 0 | | | | |
| Meas. & reg. st. eq.-General (378) | 317,436 | 7.50 | 11,514 | | 5,848 |
| Meas. & reg. st. eq.-City gate (379) | 396,820 | 3.67 | 6,129 | | 641 |
| Services (380) | 9,778,351 | 5.30 | 224,240 | | 5,126 |
| Meters (381) | 2,454,324 | 4.00 | 39,511 | | 94,376 |
| Meter installations (382) | 2,263,615 | 6.67 | 127,083 | | 15,013 |
| House regulators (383) | 504,870 | 3.03 | 7,666 | | |
| House reg. installations (384) | 0 | | | | |
| Ind. meas. & reg. sta. equip. (385) | 0 | | | | |
| Other prop. on cust. premises (386) | 0 | | | | |
| Other equipment (387) | 225,342 | 5.00 | 4,941 | | 4,890 |
| GENERAL PLANT | | | | | |
| Structures & improvements (390) | 1,515,233 | 2.63 | 20,418 | | |
| Office furniture & equip. (391) | 1,152,314 | Note1 | 53,448 | | |
| Transportation equipment (392) | 1,143,680 | Unit | 32,367 | | |
| Stores equipment (393) | 29,125 | 4.00 | 191 | | |
| Tools, shop & garage equip. (394) | 313,047 | 5.88 | 7,275 | | |
| Laboratory equipment (395) | 155,362 | 8.33 | 0 | | |
| Power operated equipment (396) | 893,857 | Unit | 24,410 | | 609 |
| Communication equipment (397) | 719,565 | 8.33 | 9,082 | | 66,122 |
| Miscellaneous equipment(398) | 0 | | | | |
| Other tangible property (399) | 0 | | | | |
| Total | 35,193,774 | | 807,415 | (29,301) | 198,108 |

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (cont.)

| Cost of removal (g) | Salvage (h) | Other additions (deductions) (i) | Balance end of year (j) | (k) | (l) |
|------------------------|----------------|--|-------------------------------|--|------------|
| | | | | Total deprec. expense (cols. (d) and (e)) | 778,114 |
| | | | 0 | Less amounts charged to clearing accounts | (56,788) |
| | | | 0 | | |
| | | | 0 | Plus allocation of depr. on common plant | |
| | | | 0 | | |
| | | | 835,763 | | |
| | | | 921,319 | | |
| | | | (1,230,638) | Total gas depr. expense | 721,326 |
| | | | 0 | | |
| | | | 0 | Total balance (col (j)) | 35,765,423 |
| | | | 0 | | |
| | | | 0 | Plus alloc. of reserve on common plant | |
| | | | 0 | | |
| | | | 0 | Total deprec. reserve for gas utility | 35,765,423 |
| | | | 0 | | |
| | | | 0 | Explanation of items in col. (i) | |
| | | | 0 | | |
| | | | 0 | See Page G-13A | |
| | | | 0 | | |
| | | (36) | 76,099 | | |
| 24 | | | 12,932,586 | | |
| | | | 0 | | |
| 831 | | | 322,271 | | |
| | | | 402,308 | | |
| 7,502 | | | 9,989,963 | | 0 |
| | | (16) | 2,399,443 | ** Note 1 ** | |
| | | | 2,375,685 | Depreciation rates for line 50 of column C: | |
| | | | 512,536 | 391 Office Furniture | 5.94% |
| | | | 0 | 391.5 Computers | 20.00% |
| | | | 0 | | |
| | | | 0 | | |
| | | | 225,393 | | |
| | | 36 | 1,535,687 | | |
| | | | 1,205,762 | | |
| | | | 1,176,047 | | |
| | | | 29,316 | | |
| | | | 320,322 | | |
| | | | 155,362 | Note: Report in col.(e) additional | |
| | | | 917,658 | depreciation expense authorized by | |
| | | 16 | 662,541 | Commission to be charged where tax | |
| | | | 0 | depreciation allowances exceed book | |
| | | | 0 | amounts. | |
| 8,357 | 0 | 0 | 35,765,423 | | |

EXPLANATION OF ITEMS IN COLUMN I PAGE G-13

| Primary plant accounts (a) | Roundings | Transfers between Accounts | Adjustments | Total |
|---|-----------|----------------------------------|-------------|-------|
| PRODUCTION AND STORAGE ACCOUNTS (List each applicable account.) | | | | |
| Production Plant | | | | |
| Structures & Improvements (305) | | | | 0 |
| Boiler Plant Equipment (306) | | | | 0 |
| Liquid Petroleum Equipment (311) | | | | 0 |
| CAIC-Mains (a/c 271.10) | | | | 0 |
| CAIC-Services (a/c 271.20) | | | | 0 |
| TRANSMISSION PLANT | | | | |
| Structures and improvements (366) | | | | 0 |
| Mains (367) | | | | 0 |
| Compressor station equipment (368) | | | | 0 |
| Measur. & reg. station equip. (369) | | | | 0 |
| Communication equipment (370) | | | | 0 |
| Other equipment (371) | | | | 0 |
| DISTRIBUTION PLANT | | | | |
| Structures & improvements (375) | | (36) | | -36 |
| Mains (376) | | | | 0 |
| Compressor station equip. (377) | | | | 0 |
| Meas. & reg. st. eq.-General (378) | | | | 0 |
| Meas. & reg. st. eq.-City gate (379) | | | | 0 |
| Services (380) | | | | 0 |
| Meters (381) | | (16) | | -16 |
| Meter installations (382) | | | | 0 |
| House regulators (383) | | | | 0 |
| House reg. installations (384) | | | | 0 |
| Ind. meas. & reg. sta. equip. (385) | | | | 0 |
| Other prop. on cust. premises (386) | | | | 0 |
| Other equipment (387) | | | | 0 |
| GENERAL PLANT | | | | |
| Structures & improvements (390) | | 36 | | 36 |
| Office furniture & equip. (391) | | | | 0 |
| Transportation equipment (392) | | | | 0 |
| Stores equipment (393) | | | | 0 |
| Tools, shop & garage equip. (394) | | | | 0 |
| Laboratory equipment (395) | | | | 0 |
| Power operated equipment (396) | | | | 0 |
| Communication equipment (397) | | 16 | | 16 |
| Miscellaneous equipment (398) | | | | 0 |
| Other tangible property (399) | | | | 0 |
| Total | 0 | 0 | 0 | 0 |

| GAS PRODUCTION STATISTICS | | | | | |
|---------------------------------|-----------------------------|---|---|--|---|
| Location of plant (a) | Type of plant (b) | Maximum daily capacity Therms (c) | Therms produced during year (d) | Total investment end of year (e) | Total production expense for year (f) |
| | | | | | |
| TOTAL | | 0 | 0 | 0 | 0 |

| | Telescopic & piston holders | | Pressure holders | | | |
|-----------------|--------------------------------|---------------------------|------------------|---|---------------------------|-----------------------------|
| Location (a) | Number (b) | Capacity Therms (c) | Number (d) | Capacity at atmospheric pressure (e) | Design pressure (f) | Operated pressure (g) |
| None | | | | | | |

| |
|--|
| Report hereunder number of liquid petroleum gas storage tanks and total capacity in gallons by location. |
| |

May not cross-check due to rounding.

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LIQUEFIED NATURAL GAS STORED (ACCT. 165)

| Particulars (a) | Amount \$ (b) | Amount Therms (c) |
|--|---------------------|-------------------------|
| Balance, beginning of year | None | |
| Gas delivered to storage (credit account 809) | | |
| Gas withdrawn from storage (debit account 808) | | |
| Other transactions or adjustments (explain): | | |
| Balance, end of year | 0 | 0 |

LIQUEFIED NATURAL GAS STORAGE STATISTICS

| Location of storage (a) | Total storage capacity therms (b) | Maximum daily capacity therms (c) | Total investment end of year (d) | Maximum day's withdrawal (e) | Date of maximum day's withdrawal mo/da/yr (f) |
|-------------------------------|---|---|--|---------------------------------------|--|
| | | None | | | |

May not cross-check due to rounding.

SUMMARY OF GAS ACCOUNT

Report below the specified information for each operating area constituting a separate gas system.

| Particulars (a) | Total all systems therms (b) | System therms (c) | System therms (d) |
|--|---------------------------------------|-------------------------|-------------------------|
| System Name | (Dry) | | |
| Gas produced (gross): Propane - air Other gas | | | |
| Total gas produced | | | |
| Gas purchased: Natural Other gas- PSTS-1 Contract | 25,093,120 0 | | |
| Total gas purchased | 25,093,120 | 0 | 0 |
| Add: Gas withdrawn from storage Less: Gas delivered to storage | 11,418,490 2,166,670 | | |
| Total (lines 14 + 18 + 19 - 20) | 34,344,940 | 0 | 0 |
| Transport gas received | 23,360,180 | | |
| Total gas del. to mains (lines 21 + 22) | 57,705,120 | 0 | 0 |
| Gas sold (incl. interdepartmental) Gas used by utility Transport gas delivered | 34,623,490 152,910 23,538,170 | | |
| Total (lines 24 + 25 + 26) | 58,314,570 | 0 | 0 |
| Gas unaccounted for (lines 23 - 27) | (609,450) | 0 | 0 |

SUMMARY OF SYSTEM LOAD STATISTICS

Report below the data specified for each operating area constituting a separate gas system.

| Particulars (a) | Total all systems therms (b) | System therms (c) | System therms (d) |
|--|--|-------------------------|-------------------------|
| System Name | (Dry) | | |
| Maximum send-out in any one day Date of such maximum Maximum daily capacity: Total manufactured-gas production capacity Liquefied natural gas storage capacity Maximum daily purchase capacity Note (1) | 1008470 Jan 20, 2000 719430 | | |
| Total maximum daily capacity: production liquefied natural gas storage, and purchases | 719430 | n/a | n/a |
| Monthly send-out: January February March April May June July August September October November December | 19,377,940 19,409,230 18,917,950 | | |
| Total send-out | 57,705,120 | 0 | 0 |

| System therms (e) | System therms (f) | System therms (g) | System therms (h) | System therms (i) | System therms (j) |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | | | | |
| | | | | | |
| | | | | | |

PURCHASED GAS

Report below the specified information for each point of metering.

| Particulars (a) | Total (b) | (c) | (d) |
|---|---|--|--|
| Name of vendor Point of metering Type of gas purchased Terms of gas purchased per pipeline rate schedules: DRY BASIS: Total Therms Less: End User Total For System Supply Total cost of gas purchased (Note1) Average cost per therm of gas purchased per pipeline rate schedules: Maximum therms purchased in any one day Date of such maximum purchase (da/mo/yr) Average B.t.u. content per cu. ft. of gas | 57,705,120 (23,360,180) 34,344,940 24,779,076 849,510 21-Feb-01 1014 | Manitowoc Natural 10,291,920 | North Manitowoc Natural 7,847,620 |
| Name of vendor Point of metering Type of gas purchased Terms of gas purchased per pipeline rate schedules: Total cost of gas purchased Average cost per therm of gas purchased per pipeline rate schedules: Maximum therms purchased in any one day Date of such maximum purchase (da/mo/yr) Average B.t.u. content per cu. ft. of gas | Note 1: The Company does do not allocate gas cost back by gate stations. | | |
| Name of vendor Point of metering Type of gas purchased Terms of gas purchased per pipeline rate schedules: Demand Cost Transportation Cost Commodity Cost Storage Field Reservation Cost Total cost of gas purchased Average cost per therm of gas purchased per pipeline rate schedules: Maximum therms purchased in any one day Date of such maximum purchase (da/mo/yr) Average B.t.u. content per cu. ft. of gas | Natural 34,344,940 2,174,782 592,751 21,516,550 494,993 24,779,076 0.7215 see above see above see above | | |

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Report below the specified information for each point of metering.

| (e) | (f) | (g) | (h) | (i) | (j) |
|-------------------------------------|------------------------------------|--|-------------------------------------|--|-----------------------------------|
| Cleveland Natural 370,600 | Wausau Natural 9,518,130 | North Wausau Natural 10,751,320 | Mosinee Natural 3,316,150 | South Wausau Natural 13,501,810 | Edgar Natural 2,107,570 |
| | | | | | |
| | | | | | |

GAS MAINS CLASSIFIED BY TYPES AND SIZES

| Classification (a) | Wisconsin | | Other | | Total | |
|-----------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| | No. of feet beg. of year (b) | No. of feet end of year (c) | No. of feet beg. of year (d) | No. of feet end of year (e) | No. of feet beg. of year (f) | No. of feet end of year (g) |
| Cast Iron: | | | | | | |
| 3 Inches | | | | | 0 | 0 |
| 4 Inches | 805 | 0 | | | 805 | 0 |
| 6 Inches | 908 | 0 | | | 908 | 0 |
| 8 Inches | 339 | 0 | | | 339 | 0 |
| 10 Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Total | 2,052 | 0 | 0 | 0 | 2,052 | 0 |
| Steel: | | | | | | |
| under 2 Inches | 46,939 | 46,939 | | | 46,939 | 46,939 |
| 2 Inches | 1,095,293 | 1,095,293 | | | 1,095,293 | 1,095,293 |
| 2.5 Inches | 184 | 184 | | | 184 | 184 |
| 3 Inches | 373,948 | 373,948 | | | 373,948 | 373,948 |
| 3.5 Inches | 135 | 135 | | | 135 | 135 |
| 4 Inches | 878,352 | 878,352 | | | 878,352 | 878,352 |
| 6 Inches | 315,231 | 315,231 | | | 315,231 | 315,231 |
| 7 Inches | 69 | 69 | | | 69 | 69 |
| 8 Inches | 119,741 | 119,741 | | | 119,741 | 119,741 |
| 10 Inches | 19,075 | 19,075 | | | 19,075 | 19,075 |
| 12 Inches | 9,212 | 9,212 | | | 9,212 | 9,212 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Total | 2,858,179 | 2,858,179 | 0 | 0 | 2,858,179 | 2,858,179 |
| Plastic: | | | | | | |
| under 2 Inches | 36,462 | 36,462 | | | 36,462 | 36,462 |
| 2 Inches | 2,282,418 | 2,282,814 | | | 2,282,418 | 2,282,814 |
| 3 Inches | 451,757 | 451,757 | | | 451,757 | 451,757 |
| 4 Inches | 314,070 | 314,070 | | | 314,070 | 314,070 |
| 6 Inches | 46,688 | 46,688 | | | 46,688 | 46,688 |
| 8 Inches | 11,578 | 11,578 | | | 11,578 | 11,578 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Total | 3,142,973 | 3,143,369 | 0 | 0 | 3,142,973 | 3,143,369 |
| Other (specify): | | | | | | |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Inches | | | | | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 6,003,204 | 6,001,548 | 0 | 0 | 6,003,204 | 6,001,548 |

GAS METERS

Number of meters should include only those carried in Utility Plant Account 381.

| Particulars (a) | Number end of year (b) |
|--|------------------------------|
| Diaphragmed meters (capacity at 1/2-inch water column pressure drop): | |
| 2,400 cu. ft. per hour or less | 51429 |
| Over 2,400 cu. ft. per hour | 336 |
| Rotary meters | 423 |
| Orifice meters | |
| Total end of year | 52188 |
| In stock | 1365 |
| Locked meters on customer's premises | 255 |
| Regular meters in customer's use | 50548 |
| Prepayment meters in customer's use | |
| Meters in company use, included in Acct. 381 | 20 |
| Total end of year (as above) | 52188 |
| No. of diaphragmed meters at end of year which compensate for temperature: | 51765 |
| Number of house regulators installed at end of year | 51243 |

Attach to this sheet a map or maps of the territory served, showing location & company designation of points of purchase, production plants, large compressor stations and transmission lines. Show also the names of larger communities served and the boundaries of the utility's operating divisions.

See Attached Sheet



